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ABSTRACT

Fiscal year 1983 data on the total revenue and expenses and changes in fund balances of the 21 provincially assisted universities of Ontario are presented. The categories and definitions that are used to present financial data are explained. In addition to financial data for each institution, summary information for all schools on a consolidated basis are included. Statistical tables cover the following: actual revenue by source and type of fund, expenses (all funds) by object and type of fund, actual operating expenses by object and functional area, and general funds in appropriated fund balances. For institutional fund balances, details are presented on the amounts of expendable funds available within both the general and restricted fund categories. General expendable funds cover the costs of instruction, research other than sponsored or contract research, academic support services, other operating expenses, noncredit educational activities, and ancillary enterprises. Restricted funds cover sponsored research, trust and endowment, and capital. Details concerning the appropriated reserves of the universities' ancillary enterprises are also included. For 1983-1984, procedures are changed for reporting receipts or investments of an endowed capital nature. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1983-84

VOLUME I - UNIVERSITIES

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1983-84

VOLUME I - UNIVERSITIES

Prepared by the
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November, 1984

84-9

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 979-2165

1984 11 30

The Honourable Bette Stephenson, M.D.
Minister of Colleges and Universities
900 Bay Street, 22nd Floor
Mowat Block, Queen's Park
Toronto, Ontario

Dear Madam Minister:

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1983-84. It has been prepared under the auspices of the Committee of Finance Officers - Universities of Ontario and provides information on the total revenue and expenses and changes in fund balances of the provincially-assisted universities of Ontario for the fiscal year ended 30 April 1984. As in previous years, it presents that information in a format which uses consistent categories and definitions for all 43 universities and colleges in Ontario.

This year, additional information is provided on fund balances at each institution. For the first time, institutions are reporting non-expendable trust and endowment funds. These represent the capital of gifts received but which, in accordance with donor's intentions, cannot be spent.

It should also be noted, with respect to operating revenue, that the entry for "MCU Grants" includes the special one-time grant of $12 million for equipment and library acquisitions.

All of the information on revenues, expenses and fund balances has been presented in three volumes. Volume I provides financial information for those 21 universities and related institutions which receive provincial grants directly from the government. Volume II provides the same sort of information for the 22 affiliated or federated colleges, universities and seminaries. Volume III provides a detailed analysis of physical plant operating expenses and was compiled in conjunction with the Ontario Association of Physical Plant and Planning Administrators.

It is the sincere hope of the Council of Ontario Universities that the Financial Report of Ontario Universities 1983-84 will be of assistance to you, to your government and to the Ontario Council on University Affairs.

Sincerely,

Edward J. Monahan.

Edward J. Monahan
Executive Director

EJM: jm

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REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

FINANCIAL REPORT OF

ONTARIO UNIVERSITIES

FOR THE FISCAL YEAR ENDED APRIL 30, 1984

The tables published in volumes I, II and III of this report have been compiled from submissions prepared by the individual universities and colleges in Ontario in accordance with the Guidelines and Definitions included in this report. Further details concerning these guidelines and definitions, as they pertain specifically to the reporting of physical plant operating expenses, have been included in volume III.

The guidelines, definitions and reporting format are broadly similar to those followed by COFO-UO in previous years. Amendments to the reporting procedures made for 1983-84 are identified in the guidelines and definitions by a solid vertical line in the left hand margin.

Those changes in procedures for 1983-84 include the reporting of receipts or investments of an endowed capital nature. Trust and Endowment funds are reported as either expendable gifts, benefactions, grants available for special purposes (other than operating or capital), and interest earned on non-expendable gifts, or as non-expendable funds, the capital of gifts which are received but which (in accordance with donors' intentions) cannot be spent. The total expendable or total column on each table will include the former, but not the latter. The total of all interfund transfers, expendable and non-expendable, will usually net to zero.

For 1983-84, the provincial government made a special, once only, $12 million equipment and library acquisitions grant to universities. It is reported by each institution on Table 2, line 1.(A). (III), MCU grants, within the Operating fund.

Other parts of the Guidelines and Definitions have been extensively revised, but these changes are only clarifications of existing procedures. The coverage of the report - to include 21 universities and 22 affiliated and federated colleges - is the same as in previous years.

Readers should be aware that 38 of the colleges and universities have reported financial information for the 12 months ending 30 April 1984. The remaining five institutions have reported financial information for 12 months but have employed the following fiscal year ends:

Ontario College of Art	May 31, 1984
Ryerson Polytechnical Institute	March 31, 1984
McMaster Divinity College	December 31, 1983
Knox College	December 31, 1983
Wycliffe College	May 31, 1984

Attention is directed to the General Caveat which follows. The Committee welcomes comments and suggestions on this report.

Chairman - Committee on Financial Reporting,
Committee of Finance Officers -
Universities of Ontario

Chairman - Committee of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

FINANCIAL REPORTING OF TOTAL REVENUES AND EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1984

GUIDELINES AND DEFINITIONS

I GENERAL

A. Introduction

The accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the uses of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts in the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes as reported in an institution's statements may also occur through approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are means by which fund balances may be committed or reserved for future use. Encumbrances may be a prime example of an appropriation requirement. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense

should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting Forms

For purpose of reporting, all funds have been identified as being either general or restricted. The former is subdivided into operating, other (non-credit) and ancillary enterprises while the latter includes sponsored research, trust and endowment and capital funds. In addition, expenses of the operating fund (the day-to-day operating entity of the university where annual detailed departmental and programme budgets exist) are further segregated into operational (functional) areas. Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used within the financial records or financial statements of an institution. This may allow the same kind of revenue or expense to be reported differently by institution; however, where the guidelines specifically designate the placement of items, they must be shown under the appropriate heading regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the fund balances shown on Table 1 of each institution's report represent the balances shown on the institution's audited financial statements.

C. Submissions

If necessary, please comment on all extraordinary or non-recurring items included in the functional or fund areas by attaching a supplementary schedule showing the necessary details: identifying the object of expense, the functional or fund area, and reconciling the total to the amount shown on the report. A separate report is to be filed covering each federated or affiliated university or college such that information can be included in a publication separate from that of the main university.

The report for fiscal year ended in 1984 (on or before 30 June) is to be submitted by 15 August 1984 to:

Research Associate (Finance)
Council of Ontario Universities
130 St. George Street
Suite 8039
Toronto, Ontario
M5S 2T4

II PRINCIPLES OF REPORTING

A. Fund Concept and Reporting

For reporting purposes, the fund concept is followed by grouping funds as either general or restricted with a further segregation of funds within each category.

General funds, including operating, other (non-credit), and ancillary enterprises should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. Net Reporting - revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted by object of expense against other functional areas.

Examples of the above are:

(a) computer service sales to outside organizations;

(b) sale of central services (e.g., power, heat, etc.) to external institutions.

The net reporting approach is used because it best reflects the major operations of the university: e.g. the costs of the computer centre are primarily for educational purposes and the recovery of revenue is an assist to general university financing.

The sale of power, heat, etc., may reflect an oversized facility when related to university use only which, if included at gross, would distort the ratio of this expense in the operational area.

For additional guidance, cost recoveries would be shown net against expense where:

(a) recoveries arise from the Ontario Ministry of Health for medical salaries;

(b) payments for teaching or administrative services are made between universities. To prevent the double counting of costs for individual expense items on aggregation of the

reports, the recipient university must net out the receipt against the applicable expense items; and

(c) physical plant costs are recoveries from external sources.

as revenue where:

(a) the fortuitous nature of external revenue would indicate that it should be included as an item of miscellaneous revenue; or

(b) ancillary enterprises are involved and the amount should be reported as sales of services and products.

2. Reserves and Unexpended Appropriations - where expenses have been funded from reserve or appropriation accounts in the financial records or statements of a university, the reports should include these expenses. Amounts transferred, to create or supplement a reserve or appropriation account, should not be reported as expenses. Similarly, fund transfers eliminating or reducing reserve or appropriation accounts are not to be included as revenue. These latter amounts, if applicable, will appear on Table 1.

Provisions for replacement of assets are considered to be transfers to reserve or appropriation accounts. Consequently, such provisions are not to be reported as expenses.

Appropriated Reserves

Table 1

Table 1 is a combined statement designed to bring together total revenues and additions and total expenses and deductions in order to determine the net revenue (expense) position of the institution for the year for all funds.

In addition, it shows the variation in Appropriations and transfers between funds in order to establish the increase or decrease in the fund balances for the year. The resulting balances at the end of the year must agree with those reported in the institution's audited financial statements.

Variations in Appropriations reflect:

1) the difference between the Appropriations and the reversals of appropriations (either by cancelling or expending an appropriation for the year as computed in table 5);

2) the effect of that computation on the unappropriated fund balance. An increase in the appropriated fund balance must be reflected by a decrease in the unappropriated fund balance and vice-versa so that these variations have

no effect on the overall result.

Transfers between funds reflect:

1) movements from one fund to another; and

2) the reporting requirement that fund balances at the end of the year must agree with those published in the audited financial statements.

If the classification of revenue and expenses in the institution's report to COFO-UO, does not agree with that used in the institution's audited financial statements, then it will be necessary for the institution to use the line Transfers Between Funds to ensure that the fund balance at the end of the year agrees with that reported in the institution's financial statements. These Transfers Between Funds should have no effect on the overall result for the institution as a whole.

Table 5

Table 5 of each institution's report groups these appropriations into five categories, four of which are commonly used by many universities and colleges:

1. Provisions for repairs, renovations and replacement of physical assets in future years;

2. Purchase order commitments, funds set aside to pay for materials and services ordered but not received in the current year;

3. Appropriations carried forward for spending for specific budgetary purposes in the subsequent year. Some of these arise from commitments to various budget centres to allow the complete or partial carry-forward of budgeted funds where prudent management has been successful in achieving savings, with the expectation that such savings will be available in the following year. Others result from specific apropriations when it is determined that it would be in the best interests of the University to defer a particular expenditure to the following year. Use of such funds is generally restricted to non-recurring items such as the purchase of equipment;

4. Funds set up for self-insurance to protect against uninsured losses, for example, to cover the deductible amounts under fire and theft insurance policies;

5. Finally, an "Other" category is employed to group together various types of appropriations unique to one or

category are noted for each institution. Examples include provisions for pension liabilities, library or instructional development.

As can be seen, appropriations are a means by which operating or ancillary funds may be committed or reserved in accordance with institutional policy and for specific future purposes.

3. Charge-Out, Transfer and Internal Cost Recoveries - a particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to sponsored research or physical plant costs allocated to ancillary enterprises.

   Two approaches can be used for transferring expenses from one fund or function to another. The object of expense "internal cost allocation" may be used or alternatively (where specific expense identification is possible, e.g. utilities) the direct approach of modifying the applicable line items can occur.

   Since the former method produces figures which distort functional comparisons of individual expense items, it is recommended that the latter method be used whenever possible, thereby minimizing amounts reported as internal cost allocations.

   An exception to minimizing the use of internal cost allocations arises for computing. In this case, expenses are to be consolidated in the central computing functional area and transfers to other funds are then shown as internal cost allocations.

4. Debt Servicing and Retirement - where funding for debt servicing and retirement is financed by a specific government grant (i.e. from the Ontario Universities Capital Aid Corporation - OUCAC) both the revenue and offsetting expenses are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

   Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

III DEFINITIONS AND EXPLANATORY COMMENTS

The funds and functional areas are defined first for assistance in segregating the various activities for reporting purposes. Applicable revenue and expense line item categories are then outlined.

A. Funds (Report form Tables 1, 2, and 3)

1. Operating - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, administrative, plant maintenance and other operating expenses of the university financed by fees, grants and other general income. This fund column will normally include all revenues and expenses which the university considers to be operating, within the functional operating areas referred to in Section B.

2. Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

3. Ancillary Enterprises - these operations reflect services provided as ancillary (supplementary) to the primary function of instruction and research and, although an integral part of university total operations, should be reported separately. This separation also follows generally accepted practices of university accounting.

   The services are typically provided on a "fee for service" basis. Revenues and expenses from "sales producing", non-teaching areas (including bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres, etc.) are to be reported.

   To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

   Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects.

4. Sponsored Research - these funds account for government and private sources of external grant support available and expended on research activities and projects. Expenses may include overhead charges by the university which will show either in the specific object or, if applied on a percentage or on a formula basis, in the object "Inter-

nal Cost Allocations". Included within this fund are research equipment and matching grants received under the Ontario government's Board of Industrial Leadership and Development BILD-E and BILD-M programmes.

5. Trust and Endowment - these funds account for expendable gifts, benefactions, grants available for special purposes (other than operating or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

6. Capital - these funds account for grants and monies available or to be spent and amounts expended for capital purposes including building programmes.

7. Total Expendable - a cross total of the expendable funds revenue and expense items (Tables 2 and 3) is required along with a cross addition of the individual fund totals. Total expendable revenue from Table 2 and total expenses from Table 3 are to be carried forward to Table 1.

8. Non-Expendable Trust and Endowment - these funds account for the capital of gifts which are received but which cannot be spent.

B. Functional Areas - Operating Expenses (Report form Table 4)

1. Instruction and (Non-Sponsored) Research - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   Note: As indicated earlier, costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university; i.e., recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds) are to be deducted before expenses are entered on the report and are not to show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown in the first column and a sub-total of Instruction and Research entered in the third column of the report. Research sponsored directly by the university should be reported here.

2. Library - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Central Computing - only central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to

   (a) economies of scale,

   (b) the existence of a large number of users who require a wide variety of services, and

   (c) the high degree of technical expertise required in computer operations, have been organized under the management of a central administration. This is usually seen as a university resource, available on a university-wide basis as the most effective way of providing certain services supportive of the institution's instruction, research and administrative activities.

This contrasts with local (linked or not) or decentralized stand-alone computer installations which are under the management of, and were established for the main purpose of providing services to, a single division or department.

If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is to be reported in the space provided at the bottom of the financial reporting forms for Operating Expenses, Table 4.

If an allocation of costs to other fund entities is necessary, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers, (e.g., charges made to Sponsored Research funds). By making these transfers, the functional area will show the net charge to the operating fund.

4. Student Services - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carred as ancillary enterprises on the statements of the institution, the revenue

and expenses should be transferred to this functional operating area for reporting purposes.

These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. Administration - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-president, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, purchasing, and institutional research.

6. Physical Plant - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

   (g) Other - services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(i) Purchasing and receiving and stores for supplies and equipment for the entire campus.

(ii) Hauling, moving and storing of furniture for other departments.

(iii) The costs of messenger, mailman, laboratory assistant, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction.

(iv) Property taxes and other municipal assessments.

(v) Vehicles and equipment.

(vi) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(vii) Property and related liability insurance.

(viii) Renovations, alterations and major repairs.

(ix) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined and not necessarily those functions and costs administered by the Physical Plant Department at each university. Physical plant expenses are to be reported in accordance with the principles of reporting, guidelines and definitions established by the Committee of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators (OAPPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

7. Other - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and related liability insurance which are to be reported under the Physical Plant function).

C. Object of Expense (Report form Tables 3 and 4)

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclu-

sive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1 (a) or 1 (b), according to the rank and/or classification of the recipient.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

Note: All salaries for functions other than instruction and research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Library Acquisitions - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. Equipment and Furniture - under the appropriate subheadings of "purchase", "rental" and "maintenance", report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

5. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction, (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials and office supplies.

6. Cost of Goods Sold - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. Utilities - expenses for fuel, electricity, water, gas and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. Property Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of Operating Expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of a non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

   Note: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

10. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. Scholarships, Bursaries, etc. - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expense on Table 4.

12. Principal and Interest Repayments - this object reflects all principal and interest repayments on university debts. As noted previously, the Ontario Universities Capital Aid Corporation (OUCAC) repayments (both principal and interest) are to be excluded and reported separately.

Note: Where repayments are made as debt retirement for ancillary enterprise assets, the repayment should appear under the Ancillary Enterprise fund even though the institution's financial statement may reflect the repayment through the capital account.

13. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs among funds. As indicated previously, wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object should not be used for bookkeeping expediency. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects within the other fund.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses must cross-add to Nil.

D. Revenue Sources (Report form Table 2)

1. Government Grants and Contracts - this object will include all grants and contracts from Ontario, federal and municipal governments and governmental

agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other" government grants and contracts.

(a) Ontario

(i) Formula Grants - include basic grant only

(ii) Extra Formula Grants - include only:

- supplementary grants
- northern grants
- bilingualism grants
- other supplementary as recommended by OCUA

(iii) Other MCU - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- equipment and library acquisitions grants

(iv) Other Ontario Grants - include grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, energy management grants, and BILD grants.

(b) Federal

This will include all grants from the Government of Canada or its agencies.

(c) Municipal

Include all grants received from municipalities.

(d) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools,

intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including health services, athletics, charges for deferred or instalment payment, late registrations, locker, etc., but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

Note: Room and board charges for residence operations are to be recorded with ancillary enterprises.

3. Borrowings - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. Gifts, Donations and Non-Government Grants - includes amounts received from companies, foundations, charitable institutions and associations.

5. Sales of Services and Products - includes external receipts from sales in ancillary enterprises. Revenues associated with funds other than ancillary enterprises should be netted against the object of expense.

6. Investment Income - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted.

7. Miscellaneous - include any form of revenue not identified in the above categories of revenue.

8. Interfund Transfers - when income from one fund is used to finance expenditures incurred in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriated amount

should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero at most institutions.

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SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,481,070	0	30,423	214,866	0	1,726,359	309,651	75,113	56,637	2,167,760	17,590
2. TOTAL EXPENSE (FROM TABLE 3)	1,478,725	0	29,455	217,794	0	1,725,974	297,258	63,947	52,036	2,139,215	0
3. NET REVENUE (EXPENSE)	2,345	0	968	-2,928	0	385	12,393	11,166	4,601	28,545	17,590
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-2,336	2,336	0	-904	904	0	0	0	0	0	0
5. OTHER TRANSFERS	2,097	-161	-563	-1,064	0	309	-14	-2,289	3,433	1,439	-1,439
6. INCREASE (DECREASE) FOR THE YEAR	2,100	2,175	405	-4,896	904	688	12,379	8,877	8,034	29,978	16,151
7. BALANCE - BEGINNING OF YEAR	-1,510	63,639	955	463	7,481	71,028	89,211	114,032	21,663	295,934	250,790
8. BALANCE - END OF YEAR	590	65,814	1,360	-4,433	8,385	71,716	101,590	122,909	29,697	325,912	266,941

Note: In addition to the above revenue and expenses, $21,727 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

SOURCE \ TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,094,742	0	0	1,094,742	0	0	0	1,094,742	0
(II) EXTRA FORMULA	15,396	0	0	15,396	0	0	0	15,396	0
(III) MCU GRANTS	22,803	1,052	0	23,855	2,194	51	16,215	42,315	0
(IV) OTHER	6,747	6,013	10	12,770	39,494	3,424	16,752	72,440	0
TOTAL ONTARIO GRANTS	1,139,688	7,065	10	1,146,763	41,688	3,475	32,967	1,224,893	0
(B) FEDERAL	243	1,833	151	2,227	187,131	7,232	682	197,272	0
(C) MUNICIPAL	235	0	0	235	150	0	0	385	0
(D) OTHER	14	0	0	14	6,943	64	0	7,021	0
2. FEES (A) TUITION CREDIT	276,102	0	0	276,102	0	0	0	276,102	0
(B) TUITION NON-CREDIT	0	18,502	0	18,502	0	0	0	18,502	0
(C) MISCELLANEOUS	17,358	2,187	68,197	87,742	0	0	0	87,742	0
3. BORROWINGS	0	0	0	0	0	0	2,314	2,314	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	6,746	935	604	8,285	67,307	50,838	2,813	129,243	9,299
5. SALES OF SERVICE AND PRODUCTS	0	0	145,511	145,511	0	0	0	145,511	0
6. INVESTMENT INCOME	24,580	247	740	25,567	2,645	31,636	3,052	62,898	5,797
7. MISCELLANEOUS	11,472	85	777	12,334	853	3,939	1,245	18,371	0
8. INTERFUND TRANSFERS	4,632	-431	-1,124	3,077	2,934	-22,069	13,564	-2,494	2,494
TOTAL	1,481,070	30,423	214,866	1,726,359	309,651	75,113	56,637	2,167,760	17,590

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	570,587	4,913	0	575,500	24,580	3,446	0	603,526
(B) OTHER INSTRUCTION AND RESEARCH	57,752	3,143	0	60,895	63,200	3,238	0	127,333
(C) OTHER SALARIES AND WAGES	414,861	11,611	60,317	486,789	68,308	11,841	28	566,966
TOTAL SALARIES AND WAGES	1,043 200	19,667	60,317	1,123,184	156,088	18,525	28	1,297,825
2. EMPLOYEE BENEFITS	131,967	2,062	6,572	140,601	11,213	1,241	2	153,057
TOTAL SALARIES AND BENEFITS	1,175,167	21,729	66,889	1,263,785	167,301	19,766	30	1,450,882
3. LIBRARY ACQUISITIONS	32,691	17	0	32,708	512	723	67	34,010
4. EQUIPMENT & FURNITURE (A) PURCHASE	43,619	395	3,384	47,398	40,952	7,319	16,620	112,289
(B) RENTAL	8,740	70	453	9,263	787	72	0	10,122
(C) MAINTENANCE	7,928	30	937	8,895	773	81	0	9,749
5. OPERATIONAL SUPPLIES AND EXPENSES	70,[illegible]49	4,410	20,259	95,318	60,532	9,304	321	165,475
6. COST OF GOODS SOLD	0	0	66,219	66,219	0	0	0	66,219
7. UTILITIES	53,032	338	15,417	68,787	1,191	0	0	69,978
8. MUNICIPAL TAXES	9,244	0	1,249	10,493	0	0	0	10,493
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	14,327	4	4,329	18,660	210	707	13,456	33,033
10. EXTERNALLY CONTRACTED SERVICES	18,529	5	19,060	37,594	186	47	7	37,834
11. SCHOLARSHIPS, BURSARIES, ETC.	13,209	0	0	13,209	694	18,553	0	32,456
12. PRINCIPAL AND INTEREST REPAYMENTS	274	0	10,736	11,010	0	0	205	11,215
13. LAND AND SITE SERVICES	82	0	39	121	0	71	798	990
14. BUILDINGS	251	0	49	300	0	0	20,311	20,611
15. MISCELLANEOUS	35,435	2,031	8,111	45,577	20,776	7,367	139	73,859
16. INTERNAL COST ALLOCATIONS	-4,452	426	663	-3,363	3,344	-63	82	0
TOTAL	1,478,725	29,455	217,794	1,725,974	297,258	63,947	52,036	2,139,215

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	528,193	42,394	570,587	0	0	0	0	0	0	570,587
(B) OTHER INSTRUCTION AND RESEARCH	56,077	1,675	57,752	0	0	0	0	0	0	57,752
(C) OTHER SALARIES AND WAGES	125,515	21,411	146,926	58,669	27,458	23,066	69,316	79,572	9,854	414,861
TOTAL SALARIES AND WAGES	709,785	65,480	775,265	58,669	27,458	23,066	69,316	79,572	9,854	1,043,200
2. EMPLOYEE BENEFITS	85,149	10,942	96,091	7,713	3,392	2,776	9,262	11,067	1,666	131,967
TOTAL SALARIES AND BENEFITS	794,934	76,422	871,356	66,382	30,850	25,842	78,578	90,639	11,520	1,175,167
3. LIBRARY ACQUISITIONS	0	0	0	32,691	0	0	0	0	0	32,691
4. EQUIPMENT & FURNITURE (A) PURCHASE	21,479	1,584	23,063	2,004	12,648	723	2,197	1,757	1,227	43,619
(B) RENTAL	1,115	221	1,336	322	5,896	83	824	181	98	8,740
(C) MAINTENANCE	2,114	94	2,208	438	3,591	78	541	992	80	7,928
5. OPERATIONAL SUPPLIES AND EXPENSES	35,511	2,567	38,078	2,860	4,836	4,778	7,424	9,090	3,583	70,649
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	53,032	0	53,032
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,244	0	9,244
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	14,327	0	14,327
10. EXTERNALLY CONTRACTED SERVICES	789	176	965	390	2,099	634	361	13,967	113	18,529
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13,209	0	0	0	13,209
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	3	0	18	29	137	8	79	274
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	82	0	82
14. BUILDINGS	0	0	0	0	0	0	0	251	0	251
15. MISCELLANEOUS	13,441	627	14,068	269	1,125	2,201	5,502	3,958	8,312	35,435
16. INTERNAL COST ALLOCATIONS	-94	0	-94	-10	-1,847	-79	-2,422	0	0	-4,452
TOTAL	869,292	81,691	950,983	105,346	59,216	47,498	93,142	197,528	25,012	1,478,725

CENTRAL COMPUTING COSTS:	
ACADEMIC	38,489
NON-ACADEMIC	20,727
TOTAL	59,216

GENERAL FUNDS

CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,784	7,563	21,037	414	3,199	37,997	2,649	26	638	3,313
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,717	5,564	16,724	265	6,630	34,900	1,773	60	444	2,277
3. OTHER	158	0	0	0	-1,080	-922	-132	0	0	-132
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	225	1,999	4,313	149	-4,511	2,175	744	-34	194	904
5. BALANCE - BEGINNING OF YEAR	10,171	5,579	19,247	1,867	26,775	63,639	6,681	74	726	7,481
6. BALANCE - END OF YEAR	10,396	7,578	23,560	2,016	22,264	65,814	7,425	40	920	8,385

Table 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1979-80 to 1983-84

		1979-80	1980-81	1981-82	1982-83	1983-84
I	OPERATING REVENUE BY SOURCE OF REVENUE					
	Government Grants and Contracts					
	Ontario					
	Formula	77.1%	77.6%	75.8%	74.1%	73.9%
	Extra Formula	1.1	1.1	1.1	1.0	1.0
	MCU Grants	1.1	1.0	0.9	0.8	1.5
	Other	0.4	0.3	0.3	0.8	0.5
	Total Ontario Grants	79.7	79.4	78.1	76.8	77.0
	Federal	0.0	0.0	0.0	0.0	0.0
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other	0.0	0.0	0.0	0.0	0.0
	Fees					
	Tuition Credit	14.3	15.7	16.8	18.0	18.6
	Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	0.9	1.0	1.0	1.1	1.2
	Borrowings	0.0	0.0	0.0	0.0	0.0
	Gifts, Donations & Non-Government Grants	0.5	0.5	0.5	0.5	0.5
	Sales of Services & Products	1.6	0.0	0.0	0.0	0.0
	Investment Income	1.8	1.9	2.3	1.7	1.7
	Miscellaneous	0.5	0.6	0.5	0.7	0.8
	Interfund Transfers	0.6	0.8	0.9	1.1	0.3
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND					
	Non-Capital					
	Operating	73.8%	72.6%	71.4%	70.5%	70.2%
	Other (including non-credit)	1.1	1.0	1.0	1.3	1.4
	Ancillary Enterprises	9.2	9.3	8.9	10.6	10.2
	Sponsored Research	12.6	13.3	15.0	14.1	14.7
	Trust and Endowment	3.4	3.7	3.6	3.4	3.6
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	98.0%	97.0%	97.2%	97.8%	97.4%
	Capital	2.0	3.0	2.8	2.2	2.6
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

Table 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1979-80 to 1983-84

		1979-80	1980-81	1981-82	1982-83	1983-84
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	39.3%	39.3%	39.2%	39.3%	38.6%
	Other Instruction and Research	4.2	4.3	4.2	4.0	3.9
	Other Salaries and Wages	28.0	27.8	27.8	27.8	28.1
	Total Salaries and Wages	71.5	71.4	71.2	71.1	70.5
	Employee Benefits	8.0	8.0	8.3	8.7	8.9
	Total Salaries and Benefits	79.6	79.4	79.5	79.8	79.5
	Library Acquisitions	2.2	2.3	2.2	2.1	2.2
	Equipment and Furniture					
	Purchase	2.0	2.0	2.1	2.1	2.9
	Rental	0.7	0.7	0.8	0.8	0.6
	Maintenance[1]	-	0.4	0.5	0.5	0.5
	Operational Supplies and Expenses	5.8	5.4	5.3	5.0	4.8
	Utilities	3.5	3.7	3.8	3.7	3.6
	Municipal Taxes	0.8	0.7	0.7	0.6	0.6
	Renovations, Alterations and Major Repairs	1.0	1.0	1.0	1.2	1.0
	Externally Contracted Services	1.3	1.2	1.1	1.3	1.3
	Scholarships, Bursaries, etc.	0.8	0.8	0.8	0.9	0.9
	Principal and Interest Repayments	0.1	0.1	0.0	0.0	0.0
	Miscellaneous	2.5	2.5	2.4	2.3	2.4
	Internal Cost Allocations	-0.2	-0.2	-0.3	-0.3	-0.3
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	64.2%	64.3%	64.5%	64.3%	64.3%
	Library	7.1	7.4	7.1	7.1	7.1
	Academic Central Computing	2.5	2.2	2.3	2.4	2.6
	Total Instruction, Library, Ac. Cent. Comp.	73.7%	73.8%	74.0%	73.8%	74.0%
	Non-Academic Central Computing	1.4	1.4	1.4	1.4	1.4
	Student Services	3.3	3.1	3.2	3.3	3.2
	Administration	6.2	6.3	6.4	6.3	6.3
	Physical Plant	13.1	13.3	13.9	13.7	13.4
	Other	2.2	2.2	1.3	1.5	1.7
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	74.6%	73.9%	73.2%	70.5%	70.8%
	Other (including non-credit)	1.1	1.1	1.1	1.4	1.4
	Ancillary Enterprises	9.4	9.4	9.0	10.7	10.4
	Sponsored Research	12.3	12.9	14.0	14.4	14.2
	Trust and Endowment	2.6	2.7	2.7	2.9	3.1
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.8%	96.3%	97.4%	97.6%	97.6%
	Capital	2.2	3.7	2.6	2.4	2.4
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

[1] Equipment and Furniture Maintenance is included for the first time in 1980-81.

Table 8

Enrolment and Basic Income Units (BIU's) in 1983-84
(not to be related to Formula Grants)

	Enrolment			BIU's		
	Undergraduate FFTEs	Graduate FTEs	Total	Undergraduate	Graduate	Total
Brock	5,158.2	352.7	5,510.9	7,707.4	719.8	8,427.2
Carleton	10,712.6	1,166.1	11,878.7	14,293.6	3,980.5	18,274.1
Guelph	10,789.9	863.8	11,653.7	18,612.7	3,498.5	22,111.2
Lakehead	4,240.4	170.9	4,411.3	5,994.2	469.2	6,463.4
Laurentian	4,485.6	80.9	4,566.5	6,445.6	270.1	6,715.7
Algoma	326.6	0.0	326.6	326.6	0.0	326.6
Nipissing	720.5	0.0	720.5	1,180.5	0.0	1,180.5
Hearst	51.0	0.0	51.0	51.0	0.0	51.0
McMaster	11,577.0	1,334.0	12,911.0	18,404.1	5,368.1	23,772.2
OCA	1,860.8	0.0	1,860.8	2,419.9	0.0	2,419.9
OISE	74.9	1,379.7	1,454.6	134.4	4,228.6	4,363.0
Ottawa	14,315.7	1,868.4	16,184.1	22,131.4	5,339.8	27,471.2
Queen's	11,549.2	1,531.7	13,080.9	19,788.3	5,478.8	25,267.1
Ryerson	11,699.1	0.0	11,699.1	15,911.2	0.0	15,911.2
Toronto	36,352.5	4,714.5	41,067.0	61,648.3	17,612.9	79,261.2
Trent	3,222.9	23.9	3,246.8	4,282.6	85.4	4,368.0
Waterloo	15,730.2	1,295.5	17,025.7	23,789.2	5,382.1	29,171.3
Western	20,944.9	1,893.6	22,838.5	31,916.7	6,689.0	38,605.7
Wilfrid Laurier	5,531.3	346.9	5,878.2	7,374.9	1,000.1	8,375.0
Windsor	9,670.7	651.5	10,322.2	13,604.5	2,250.9	15,855.4
York	22,361.2	1,697.4	24,058.6	32,228.3	5,829.5	38,057.8
Dominicain	46.8	23.2	70.0	46.8	19.3	66.1
Total	201,422.0	19,394.7	220,816.7	308,292.2	68,222.6	376,514.8

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,448,097	0	30,350	200,534	0	1,678,981	309,502	71,198	54,402	2,114,083	14,143
2. TOTAL EXPENSE (FROM TABLE 3)	1,444,227	0	29,279	204,352	0	1,677,858	297,087	62,309	50,931	2,088,185	0
3. NET REVENUE (EXPENSE)	3,870	0	1,071	-3,818	0	1,123	12,415	8,889	3,471	25,898	14,143
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-2,486	2,486	0	-859	859	0	0	0	0	0	0
5. OTHER TRANSFERS	200	-440	-611	-509	0	-1,360	-14	-1,544	2,330	-588	588
6. INCREASE (DECREASE) FOR THE YEAR	1,578	2,046	460	-5,186	859	-243	12,401	7,345	5,801	25,304	14,731
7. BALANCE - BEGINNING OF YEAR	-3,433	60,969	1,010	-1,049	7,272	64,769	89,157	96,779	23,587	274,292	218,077
8. BALANCE - END OF YEAR	-1,855	63,015	1,470	-6,235	8,131	64,526	101,558	104,124	29,388	299,596	232,808

Note: In addition to the above revenue and expenses, $21,727 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	1,079,514	0	0	1,079,514	0	0	0	1,079,514	0
(II) EXTRA FORMULA	14,872	0	0	14,872	0	0	0	14,872	0
(III) MCU GRANTS	22,554	1,052	0	23,606	2,194	51	16,215	42,066	0
(IV) OTHER	6,747	6,013	10	12,770	39,494	3,424	16,752	72,440	0
TOTAL ONTARIO GRANTS	1,123,687	7,065	10	1,130,762	41,688	3,475	32,967	1,208,892	0
(B) FEDERAL	234	1,833	157	2,224	187,021	7,192	682	197,119	0
(C) MUNICIPAL	235	0	0	235	150	0	0	385	0
(D) OTHER	14	0	0	14	6,943	64	0	7,021	0
2. FEES (A) TUITION CREDIT	269,096	0	0	269,096	0	0	0	269,096	0
(B) TUITION NON-CREDIT	0	18,452	0	18,452	0	0	0	18,452	0
(C) MISCELLANEOUS	16,937	2,180	61,487	80,604	0	0	0	80,604	0
3. BORROWINGS	0	0	0	0	0	0	2,314	2,314	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	760	926	100	1,786	67,264	50,026	1,163	120,239	7,628
5. SALES OF SERVICE AND PRODUCTS	0	0	138,524	138,524	0	0	0	138,524	0
6. INVESTMENT INCOME	21,516	247	530	22,293	2,645	29,563	2,678	57,179	3,629
7. MISCELLANEOUS	11,736	85	777	12,598	853	2,581	1,112	17,144	0
8. INTERFUND TRANSFERS	3,887	-438	-1,051	2,393	2,938	-21,703	13,486	-2,886	2,886
TOTAL	1,448,097	30,350	200,534	1,678,981	309,502	71,198	54,402	2,114,083	14,143

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Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $82,607,970.85 to the provincially-assisted universities to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

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PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTT (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO																						
(I) FORMULA	70.5	72.7	73.6	65.2	59.2	63.4	66.0	45.3	75.3	74.6	74.2	71.9	81.1	78.1	78.2	63.3	76.7	77.8	72.6	69.7	68.0	74.5
(II) EXTRA FORMULA	0.0	0.0	0.0	8.0	14.3	8.1	7.6	20.2	0.0	0.0	0.0	6.0	0.0	0.0	0.0	8.8	0.0	0.0	0.0	0.0	0.2	1.0
(III) MCU GRANTS	1.4	1.4	1.4	2.4	3.0	1.2	1.5	19.7	1.4	1.5	0.4	1.7	1.5	1.1	1.4	1.5	2.1	1.5	1.9	1.6	1.5	1.6
(IV) OTHER	0.0	0.0	2.6	0.1	0.0	1.2	0.0	0.0	0.0	0.0	16.6	0.6	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.2	0.0	0.5
TOTAL ONTARIO GRANTS	71.9	74.2	77.0	75.8	76.5	74.0	75.2	85.2	76.7	76.2	91.2	80.2	82.6	79.2	79.7	73.6	78.8	79.5	74.6	71.5	69.7	77.6
(B) FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.0
(C) MUNICIPAL	0.0	0.0	0.1	0.0	0.0	1.8	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
(D) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	25.7	21.1	17.9	21.7	19.6	22.8	22.2	10.7	16.6	19.6	6.6	16.6	15.9	18.2	15.5	23.2	17.8	17.6	23.1	25.6	26.6	18.6
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	2.2	0.8	1.1	1.4	0.0	0.0	0.8	1.0	2.2	0.0	1.0	0.6	1.4	1.4	1.6	0.7	1.5	1.0	0.6	1.4	1.2
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0.0	0.4	0.0	0.0	0.0	0.6	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1	0.1
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	0.9	1.7	2.0	1.1	0.0	0.7	2.3	0.0	2.2	1.6	1.8	1.6	0.1	0.7	1.7	0.6	1.6	1.6	3.2	2.0	0.8	1.5
7. MISCELLANEOUS	0.6	0.8	2.4	0.1	0.9	0.2	0.3	1.2	3.4	0.5	0.4	0.6	1.0	0.4	0.1	1.0	0.7	0.6	0.1	0.2	0.9	0.8
8. INTERFUND TRANSFERS	0.0	-0.3	-0.2	0.1	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.2	0.0	1.6	0.0	0.4	-0.9	-1.9	-0.3	0.4	0.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

TABLE 28
EXPENDABLE REVENUE ANALYSIS

INSTITUTION / TYPE OF FUND	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	82.1	1.2	9.1	3.7	3.9	100.0	88.4	11.6	100.0
CARLETON	76.9	0.5	10.5	11.4	0.7	100.0	97.8	2.2	100.0
GUELPH	58.8	3.9	10.7	23.5	3.1	100.0	99.6	0.4	100.0
LAKEHEAD	79.7	0.0	9.8	9.6	0.8	100.0	98.4	1.6	100.0
LAURENTIAN	80.1	0.4	9.8	8.2	1.5	100.0	95.9	4.1	100.0
ALGOMA	91.0	0.0	8.9	0.0	0.1	100.0	100.0	0.0	100.0
NIPISSING	97.7	0.0	0.0	2.3	0.0	100.0	100.0	0.0	100.0
HEARST	94.6	0.0	3.0	2.4	0.0	100.0	100.0	0.0	100.0
MCMASTER	58.3	0.3	8.5	23.8	9.0	100.0	97.7	2.3	100.0
ONTARIO COLLEGE OF ART	95.2	0.0	4.2	0.0	0.6	100.0	100.2	-0.2	100.0
OISE	83.7	0.1	5.5	10.5	0.2	100.0	100.0	0.0	100.0
OTTAWA	78.3	0.2	3.7	11.9	6.0	100.0	97.4	2.6	100.0
QUEEN'S	64.2	0.4	9.3	19.0	7.0	100.0	95.4	4.6	100.0
RYERSON	88.0	1.0	5.0	1.4	3.6	100.0	93.5	6.5	100.0
TORONTO	64.6	2.8	10.4	18.5	3.6	100.0	98.1	1.9	100.0
TRENT	67.5	0.1	22.7	5.1	4.7	100.0	97.3	2.7	100.0
WATERLOO	70.1	0.0	12.4	16.4	1.0	100.0	96.8	3.2	100.0
WESTERN	66.8	2.9	10.7	17.1	2.6	100.0	98.2	1.8	100.0
WILFRID LAURIER	85.5	0.0	14.9	1.1	-1.5	100.0	91.1	8.9	100.0
WINDSOR	82.9	0.0	9.4	7.5	0.2	100.0	97.9	2.1	100.0
YORK	81.0	1.1	9.9	5.9	1.2	100.0	99.2	0.8	100.0
AVERAGE ALL INSTITUTIONS	70.3	1.5	9.7	15.0	3.5	100.0	97.4	2.6	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

OBJECT OF EXPENSE / TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	556,707	4,913	0	561,620	24,580	3,434	0	589,634
(B) OTHER INSTRUCTION AND RESEARCH	57,313	3,063	0	60,376	63,144	3,232	0	126,752
(C) OTHER SALARIES AND WAGES	404,773	11,567	55,378	471,718	68,285	11,716	0	551,719
TOTAL SALARIES AND WAGES	1,018,793	19,543	55,378	1,093,714	156,009	18,382	0	1,268,105
2. EMPLOYEE BENEFITS	129,332	2,053	6,106	137,491	11,210	1,227	0	149,928
TOTAL SALARIES AND BENEFITS	1,148,125	21,596	61,484	1,231,205	167,219	19,609	0	1,418,033
3. LIBRARY ACQUISITIONS	31,709	17	0	31,726	506	717	67	33,016
4. EQUIPMENT & FURNITURE (A) PURCHASE	44,199	395	3,166	47,760	40,952	7,289	16,501	112,502
(B) RENTAL	8,705	70	443	9,218	787	72	0	10,077
(C) MAINTENANCE	7,704	30	638	8,372	773	81	0	9,226
5. OPERATIONAL SUPPLIES AND EXPENSES	70,481	4,394	18,919	93,794	60,504	9,251	278	163,827
6. COST OF GOODS SOLD	0	0	64,870	64,870	0	0	0	64,870
7. UTILITIES	51,660	338	14,158	66,156	1,191	0	0	67,347
8. MUNICIPAL TAXES	9,092	0	1,240	10,332	0	0	0	10,332
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	13,836	4	3,892	17,732	210	642	13,205	31,789
10. EXTERNALLY CONTRACTED SERVICES	18,008	5	16,069	34,082	186	44	0	34,312
11. SCHOLARSHIPS, BURSARIES, ETC.	12,190	0	0	12,190	694	17,335	0	30,219
12. PRINCIPAL AND INTEREST REPAYMENTS	150	0	10,509	10,659	0	0	41	10,700
13. LAND AND SITE SERVICES	69	0	31	100	0	71	798	969
14. BUILDINGS	169	0	49	218	0	0	19,820	20,038
15. MISCELLANEOUS	32,920	2,004	7,928	42,852	20,721	7,216	139	70,928
16. INTERNAL COST ALLOCATIONS	-4,790	426	956	-3,408	3,344	-18	82	0
TOTAL	1,444,227	29,279	204,352	1,677,858	297,087	62,309	50,931	2,088,185

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

TABLE 3A
EXPENSE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.6	1.1	9.4	3.8	1.0	100.0	84.7	15.3	100.0
CARLETON	77.7	0.4	10.4	11.0	0.5	100.0	98.8	1.2	100.0
GUELPH	59.1	4.1	10.4	23.6	2.8	100.0	99.6	0.4	100.0
LAKEHEAD	80.2	0.0	9.8	9.3	0.7	100.0	98.1	1.9	100.0
LAURENTIAN	81.2	0.2	9.6	8.3	0.7	100.0	96.0	4.0	100.0
ALGOMA	91.0	0.0	9.0	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	97.7	0.0	0.0	2.3	0.0	100.0	100.0	0.0	100.0
HEARST	95.5	0.0	1.8	2.7	0.0	100.0	100.0	0.0	100.0
MCMASTER	58.6	0.4	8.6	23.7	8.9	100.0	97.3	2.7	100.0
ONTARIO COLLEGE OF ART	94.9	0.0	4.5	0.0	0.6	100.0	99.5	0.5	100.0
OISE	85.1	0.1	3.8	11.1	0.0	100.0	100.0	0.0	100.0
OTTAWA	78.7	0.2	4.0	11.7	5.5	100.0	97.0	3.0	100.0
QUEEN'S	65.4	0.4	9.3	17.8	7.1	100.0	98.4	1.6	100.0
RYERSON	88.1	1.0	5.9	1.4	3.7	100.0	93.6	6.4	100.0
TORONTO	65.5	2.6	11.8	17.6	2.4	100.0	98.2	1.8	100.0
TRENT	68.0	0.1	23.2	4.5	4.3	100.0	97.2	2.8	100.0
WATERLOO	71.0	0.0	12.5	15.4	1.1	100.0	96.5	3.5	100.0
WESTERN	67.6	2.8	10.4	16.6	2.6	100.0	98.4	1.6	100.0
WILFRID LAURIER	82.6	0.0	14.9	1.0	1.5	100.0	88.7	11.3	100.0
WINDSOR	83.0	0.0	9.8	7.0	0.2	100.0	98.0	2.0	100.0
YORK	82.6	1.1	9.8	6.2	0.4	100.0	99.4	0.6	100.0
AVERAGE ALL INSTITUTIONS	70.9	1.4	10.0	14.6	3.1	100.0	97.6	2.4	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

OBJECT OF EXPENSE / FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	514,313	42,394	556,707	0	0	0	0	0	0	556,707
(B) OTHER INSTRUCTION AND RESEARCH	55,638	1,675	57,313	0	0	0	0	0	0	57,313
(C) OTHER SALARIES AND WAGES	124,482	21,411	145,893	56,726	27,458	22,481	65,301	77,240	9,674	404,773
TOTAL SALARIES AND WAGES	694,433	65,480	759,913	56,726	27,458	22,481	65,301	77,240	9,674	1,018,793
2. EMPLOYEE BENEFITS	83,582	10,942	94,524	7,505	3,392	2,709	8,778	10,798	1,626	129,332
TOTAL SALARIES AND BENEFITS	778,015	76,422	854,437	64,231	30,850	25,190	74,079	88,038	11,300	1,148,125
3. LIBRARY ACQUISITIONS	0	0	0	31,709	0	0	0	0	0	31,709
4. EQUIPMENT & FURNITURE (A) PURCHASE	22,310	1,584	23,894	1,960	12,648	722	2,090	1,659	1,226	44,199
(B) RENTAL	1,141	221	1,362	300	5,896	83	790	177	97	8,705
(C) MAINTENANCE	2,069	94	2,163	427	3,591	73	502	872	76	7,704
5. OPERATIONAL SUPPLIES AND EXPENSES	36,930	2,567	39,497	2,764	4,836	4,645	6,897	8,392	3,450	70,481
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	51,660	0	51,660
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	9,092	0	9,092
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	13,836	0	13,836
10. EXTERNALLY CONTRACTED SERVICES	558	176	734	390	2,099	569	359	13,751	106	18,008
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	12,190	0	0	0	12,190
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	3	0	18	29	34	8	58	150
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	69	0	69
14. BUILDINGS	0	0	0	0	0	0	0	169	0	169
15. MISCELLANEOUS	13,188	627	13,815	261	1,125	2,074	4,752	3,520	7,373	32,920
16. INTERNAL COST ALLOCATIONS	-94	0	-94	-10	-1,847	-79	-2,760	0	0	-4,790
TOTAL	854,120	81,691	935,811	102,032	59,216	45,496	86,743	191,243	23,686	1,444,227

CENTRAL COMPUTING COSTS:	
ACADEMIC	38,489
NON-ACADEMIC	20,727
TOTAL	59,216

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	MCMA (9)	OCA (10)	OISE (11)	OTT (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.7	38.2	36.0	40.8	44.1	49.2	36.2	41.7	36.4	49.8	37.8	40.0	40.5	47.7	36.1	44.1	55.6	37.7	34.5	39.4	41.2	38.5
(B) OTHER INSTRUCTION AND RESEARCH	3.7	5.8	1.9	5.4	1.2	0.5	12.8	0.5	4.6	1.3	8.2	3.1	3.9	0.3	5.0	5.7	4.7	2.3	6.6	4.0	3.9	4.0
(C) OTHER SALARIES AND WAGES	25.9	25.6	31.5	26.5	24.9	28.0	16.2	24.3	28.8	22.3	25.4	26.7	27.6	23.2	29.3	24.8	31.7	29.0	26.0	24.8	27.8	28.0
TOTAL SALARIES AND WAGES	70.3	69.8	69.5	72.7	70.1	77.7	65.2	66.4	69.8	73.3	71.4	69.8	72.0	71.2	70.5	74.5	72.0	69.0	67.2	68.2	73.0	70.5
2. EMPLOYEE BENEFITS	8.0	8.7	8.1	8.8	9.0	6.6	6.1	8.0	9.4	6.9	8.0	9.0	7.7	9.0	10.2	7.2	7.6	9.9	9.1	9.1	8.1	9.0
TOTAL SALARIES AND BENEFITS	78.3	78.5	77.6	81.4	79.1	84.2	71.3	74.4	79.2	80.2	79.4	78.8	79.7	80.2	80.7	81.7	79.5	78.9	76.2	77.3	81.1	79.5
3. LIBRARY ACQUISITIONS	2.2	2.2	2.2	2.4	2.2	3.4	2.3	1.8	3.2	0.6	1.1	2.2	2.8	0.7	1.8	2.1	2.2	2.5	3.5	2.4	2.1	2.2
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.6	3.3	4.6	1.4	1.5	0.6	2.9	0.8	1.7	1.2	1.8	2.3	2.9	3.0	2.6	1.7	3.5	5.3	3.0	4.4	2.6	3.1
(B) RENTAL	0.1	0.1	0.6	0.1	0.0	0.1	0.0	1.7	0.1	0.2	0.2	0.8	0.9	1.9	0.7	0.2	0.7	0.4	0.4	1.8	0.2	0.6
(C) MAINTENANCE	0.7	0.4	1.2	0.6	0.7	0.0	0.2	0.8	0.3	0.0	0.8	0.9	0.3	0.8	0.1	0.2	0.7	0.5	0.3	0.7	0.9	0.5
5. OPERATIONAL SUPPLIES AND EXPENSES	7.8	5.2	7.8	4.5	4.8	3.1	5.8	7.3	8.2	8.8	1.9	3.8	5.6	2.4	4.9	4.8	4.7	3.3	8.5	3.4	3.2	4.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.8	4.3	2.3	5.1	4.4	2.3	1.7	3.1	4.0	2.4	1.4	3.3	3.4	3.5	4.1	3.3	3.2	3.2	2.0	3.8	3.6	3.6
8. MUNICIPAL TAXES	0.6	0.7	0.6	0.7	0.6	0.3	0.3	0.1	0.6	0.7	0.2	0.6	0.9	0.7	0.5	0.7	0.8	0.6	0.8	0.7	0.6	0.6
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0.8	0.9	0.6	0.0	0.3	0.0	0.2	1.2	0.1	0.0	0.3	2.1	0.6	1.1	1.0	0.0	1.6	0.9	0.6	1.7	1.0	1.0
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.7	0.4	0.4	2.5	1.1	2.5	0.0	1.7	1.8	10.0	2.7	0.0	3.3	0.9	1.7	0.3	0.2	0.3	0.4	1.6	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.2	0.2	0.0	0.8	0.0	0.6	0.0	0.0	0.0	1.9	0.5	0.0	0.1	1.4	1.1	0.8	1.8	0.8	1.2	0.7	0.8
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.5	1.7	2.5	3.7	3.6	3.7	8.6	8.8	1.7	4.1	2.6	2.4	3.2	2.4	1.2	2.9	2.1	3.5	3.6	2.6	2.2	2.3
16. INTERNAL COST ALLOCATIONS	0.0	-0.3	-0.7	-0.3	-0.5	0.0	0.0	0.0	-0.7	0.0	-1.5	-0.4	-0.3	-0.2	0.0	-0.5	0.0	-1.1	-0.3	-0.4	0.0	-0.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

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PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

TABLE 48
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / INSTITUTION	INSTRUCTION AND RESEARCH											
	ALL EXCLUDING MEDICINE (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	63.0	0.0	63.0	6.6	1.9	71.5	1.9	2.1	7.6	14.8	2.2	100.0
CARLETON	64.0	0.0	64.0	7.6	2.0	73.6	1.5	3.0	6.3	14.3	1.3	100.0
GUELPH	63.0	0.0	63.0	6.9	4.0	73.9	1.8	3.5	6.4	12.6	1.8	100.0
LAKEHEAD	64.6	0.0	64.6	6.5	1.4	72.5	1.3	2.0	7.9	14.7	1.6	100.0
LAURENTIAN	64.1	0.0	64.1	7.4	1.4	72.9	1.4	2.3	7.8	13.0	2.6	100.0
ALGOMA	55.7	0.0	55.7	14.3	1.5	71.4	0.0	1.7	18.4	8.5	0.0	100.0
NIPISSING	61.5	0.0	61.5	3.3	0.0	64.8	0.0	5.2	14.7	15.2	0.1	100.0
HEARST	62.0	0.0	62.0	7.7	0.0	69.8	0.0	0.0	19.8	8.8	1.7	100.0
MCMASTER	54.1	10.7	64.7	8.0	1.7	74.4	2.0	2.0	6.1	13.5	2.0	100.0
ONTARIO COLLEGE OF ART	66.4	0.0	66.4	4.4	0.0	70.8	0.0	1.6	11.6	13.1	2.9	100.0
OISE	68.0	0.0	68.0	6.7	2.5	77.2	1.0	3.1	6.3	12.1	0.3	100.0
OTTAWA	55.9	8.9	64.7	7.3	2.7	74.7	0.8	2.7	6.4	14.3	1.1	100.0
QUEEN'S	54.9	9.9	64.8	8.0	3.5	76.3	1.2	2.8	4.1	12.6	3.0	100.0
RYERSON	64.5	0.0	64.5	3.5	3.8	71.8	3.4	2.1	8.6	12.7	1.3	100.0
TORONTO	55.0	11.6	66.6	7.6	2.6	76.7	0.4	3.4	5.3	13.1	1.1	100.0
TRENT	62.1	0.0	62.1	7.0	1.8	71.0	1.7	4.8	7.9	11.6	3.0	100.0
WATERLOO	61.8	0.0	61.8	6.3	3.4	71.5	1.6	4.9	6.9	14.3	0.8	100.0
WESTERN	55.7	11.0	66.7	7.3	2.5	76.5	2.6	3.8	4.1	11.1	1.9	100.0
WILFRID LAURIER	62.3	0.0	62.3	8.4	3.0	73.6	0.7	4.9	7.8	10.4	2.5	100.0
WINDSOR	62.0	0.0	62.0	6.6	4.2	72.8	1.2	3.4	5.3	15.7	[illegible]	100.0
YORK	65.3	0.0	65.3	6.6	1.7	73.7	2.0	2.3	6.0	13.8	2.3	100.0
AVERAGE ALL INSTITUTIONS	59.1	5.7*	64.8	7.1	2.7	74.5	1.4	3.2	6.0	13.2	1.6	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
The average of the five universities with medical schools is 10.7%.

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,685	7,563	21,037	414	3,171	37,870	2,649	26	593	3,268
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,466	5,564	16,724	265	6,552	34,571	1,773	60	444	2,277
3. OTHER	132	0	0	0	-1,385	-1,253	-132	0	0	-132
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	351	1,999	4,313	149	-4,766	2,046	744	-34	149	859
5. BALANCE - BEGINNING OF YEAR	8,853	5,579	19,247	1,[illegible]7	25,423	60,969	6,681	74	517	7,272
6. BALANCE - END OF YEAR	9,204	7,578	23,560	2,016	20,657	63,015	7,425	40	666	8,131

Table 6

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1979-80 to 1983-84

		1979-80	1980-81	1981-82	1982-83	1983-84
I	OPERATING REVENUE BY SOURCE OF REVENUE					
	Government Grants and Contracts					
	Ontario					
	Formula	77.9%	77.8%	76.5%	74.7%	74.5%
	Extra Formula	1.1	1.1	1.1	1.0	1.0
	MCU Grants	1.1	1.0	0.9	0.8	1.6
	Other	0.4	0.4	0.3	0.9	0.5
	Total Ontario Grants	80.5	80.2	78.8	77.4	77.6
	Federal	0.0	0.0	0.0	0.0	0.0
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other	0.0	0.0	0.0	0.0	0.0
	Fees					
	Tuition Credit	14.3	15.7	16.7	18.0	18.6
	Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	0.9	1.0	1.0	1.1	1.2
	Borrowings	0.0	0.0	0.0	0.0	0.1
	Gifts, Donations & Non-Government Grants	0.1	0.1	0.1	0.1	0.0
	Sales of Services & Products	1.6	0.0	0.0	0.0	0.0
	Investment Income	1.6	1.7	2.0	1.5	1.5
	Miscellaneous	0.5	0.7	0.6	0.7	0.8
	Interfund Transfers	0.6	0.7	0.8	1.1	0.3
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND					
	Non-Capital					
	Operating	73.9%	72.7%	71.5%	70.7%	70.3%
	Other (including non-credit)	1.1	1.1	1.0	1.4	1.5
	Ancillary Enterprises	8.7	8.9	8.4	10.2	9.7
	Sponsored Research	12.9	13.6	15.4	14.4	15.0
	Trust and Endowment	3.4	3.7	3.6	3.4	3.5
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	98.0%	97.2%	97.3%	97.8%	97.4%
	Capital	2.0	2.8	2.7	2.2	2.6
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

Table 7

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1979-80 to 1983-84

		1979-80	1980-81	1981-82	1982-83	1983-84
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	39.3%	39.3%	39.2%	39.3%	38.5%
	Other Instruction and Research	4.3	4.4	4.2	4.1	4.0
	Other Salaries and Wages	28.0	27.8	27.8	27.7	28.0
	Total Salaries and Wages	71.5	71.4	71.2	71.1	70.5
	Employee Benefits	8.0	8.0	8.3	8.7	9.0
	Total Salaries and Benefits	79.6	79.4	79.5	79.8	79.5
	Library Acquisitions	2.2	2.3	2.2	2.1	2.2
	Equipment and Furniture					
	Purchase	2.0	2.1	2.2	2.2	3.1
	Rental	0.7	0.7	0.8	0.8	0.6
	Maintenance[1]	-	0.4	0.5	0.5	0.5
	Operational Supplies and Expenses	5.9	5.5	5.4	5.1	4.9
	Utilities	3.5	3.7	3.8	3.7	3.6
	Taxes	0.8	0.7	0.7	0.7	0.6
	Renovations, Alterations and Major Repairs	0.9	0.9	1.0	1.1	1.0
	Externally Contracted Services	1.3	1.1	1.1	1.3	1.2
	Scholarships, Bursaries, etc.	0.7	0.8	0.8	0.9	0.8
	Principal and Interest Repayments	0.1	0.0	0.0	0.0	0.0
	Miscellaneous	2.5	2.4	2.4	2.2	2.3
	Internal Cost Allocations	-0.2	-0.3	-0.4	-0.3	-0.3
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	64.5%	64.7%	64.9%	64.8%	64.8%
	Library	7.0	7.3	7.1	7.0	7.1
	Academic Central Computing	2.5	2.2	2.4	2.5	2.7
	Total Instruction, Library, Ac. Cent. Comp.	74.1	74.2	74.4	74.2	74.5
	Non-Academic Central Computing	1.5	1.4	1.4	1.4	1.4
	Student Services	3.2	3.0	3.1	3.3	3.2
	Administration	6.0	6.0	6.1	6.0	6.0
	Physical Plant	13.0	13.1	13.7	13.6	13.2
	Other	2.2	2.2	1.2	1.4	1.6
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	74.8%	74.0%	73.3%	70.6%	70.9%
	Other (including non-credit)	1.1	1.1	1.1	1.4	1.4
	Ancillary Enterprises	8.9	9.0	8.6	10.4	10.0
	Sponsored Research	12.6	13.3	14.4	14.8	14.6
	Trust and Endowment	2.6	2.7	2.7	2.9	3.1
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.9%	96.5%	97.5%	97.6%	97.6%
	Capital	2.1	3.5	2.5	2.4	2.4
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

[1] Equipment and Furniture Maintenance is included for the first time in 1980-81.

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TRUST AND ENDOWMENT	TOTAL
McMaster University	3,002	-	3,002
University of Ottawa	2,840	-	2,840
Queen's University	2,100	-	2,100
University of Toronto	10,520	-	10,520
University of Western Ontario	3,265	-	3,265
Total	21,727	-	21,727

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		TRUST AND	
Salaries and Wages - Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	ENDOWMENT	TOTAL
McMaster University	-	3,002	-	3,002
University of Ottawa	-	2,840	-	2,840
Queen's University	-	2,100	-	2,100
University of Toronto	273	10,247	-	10,520
University of Western Ontario	78	3,187	-	3,265
Total	351	21,376	-	21,727

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	27,159	0	394	3,017	0	30,610	1,242	1,283	4,353	37,488	191
2. TOTAL EXPENSE (FROM TABLE 3)	26,894	0	360	2,975	0	30,229	1,221	325	5,757	37,532	0
3. NET REVENUE (EXPENSE)	305	0	34	42	0	381	21	958	-1,404	-44	191
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-93	93	0	-20	20	0	0	0	0	0	0
5. OTHER TRANSFERS	56	0	-34	-22	0	0	0	-1,095	1,200	105	-105
6. INCREASE (DECREASE) FOR THE YEAR	268	93	0	0	20	381	21	-137	-204	61	86
7. BALANCE - BEGINNING OF YEAR	-478	80	0	0	-8	-406	904	115	-348	265	1,236
8. BALANCE - END OF YEAR	-210	173	0	0	12	-25	925	-22	-552	326	1,322

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	19,168	0	0	19,168	0	0	0	19,168	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	375	0	0	375	0	0	0	375	0
(IV) OTHER	0	0	0	0	23	0	4,130	4,153	0
TOTAL ONTARIO GRANTS	19,543	0	0	19,543	23	0	4,130	23,696	0
(B) FEDERAL	0	0	0	0	1,063	0	0	1,063	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	156	0	0	156	0
2. FEES (A) TUITION CREDIT	6,982	0	0	6,982	0	0	0	6,982	0
(B) TUITION NON-CREDIT	0	342	0	342	0	0	0	342	0
(C) MISCELLANEOUS	272	52	1,293	1,617	0	0	0	1,617	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	1,283	0	1,283	9
5. SALES OF SERVICE AND PRODUCTS	0	0	1,724	1,724	0	0	0	1,724	0
6. INVESTMENT INCOME	235	0	0	235	0	0	7	242	182
7. MISCELLANEOUS	167	0	0	167	0	0	216	383	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	27,199	394	3,017	30,610	1,242	1,283	4,353	37,488	191

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,933	0	0	10,933	0	0	0	10,933
(B) OTHER INSTRUCTION AND RESEARCH	1,008	260	0	1,268	534	24	0	1,826
(C) OTHER SALARIES AND WAGES	6,977	0	792	7,769	0	0	0	7,769
TOTAL SALARIES AND WAGES	18,918	260	792	19,970	534	24	0	20,528
2. EMPLOYEE BENEFITS	2,151	17	76	2,244	38	0	0	2,282
TOTAL SALARIES AND BENEFITS	21,069	277	868	22,214	572	24	0	22,810
3. LIBRARY ACQUISITIONS	599	0	0	599	0	0	0	599
4. EQUIPMENT & FURNITURE (A) PURCHASE	705	0	24	729	291	0	1,811	2,831
(B) RENTAL	16	0	0	16	0	0	0	16
(C) MAINTENANCE	195	0	0	195	0	0	0	195
5. OPERATIONAL SUPPLIES AND EXPENSES	2,091	83	173	2,347	358	12	0	2,717
6. COST OF GOODS SOLD	0	0	1,088	1,088	0	0	0	1,088
7. UTILITIES	1,284	0	147	1,431	0	0	0	1,431
8. MUNICIPAL TAXES	172	0	0	172	0	0	0	172
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	211	0	319	530	0	0	0	530
10. EXTERNALLY CONTRACTED SERVICES	146	0	0	146	0	0	0	146
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	242	0	242
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	19	19
14. BUILDINGS	0	0	0	0	0	0	3,927	3,927
15. MISCELLANEOUS	406	0	220	626	0	47	0	673
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	26,894	360	2,975	30,229	1,221	325	5,757	37,532

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,933	0	10,933	0	0	0	0	0	0	10,933
(B) OTHER INSTRUCTION AND RESEARCH	1,008	0	1,008	0	0	0	0	0	0	1,008
(C) OTHER SALARIES AND WAGES	2,069	0	2,069	920	524	256	1,369	1,599	240	6,977
TOTAL SALARIES AND WAGES	14,010	0	14,010	920	524	256	1,369	1,599	240	18,918
2. EMPLOYEE BENEFITS	1,486	0	1,486	115	58	28	185	255	24	2,151
TOTAL SALARIES AND BENEFITS	15,496	0	15,496	1,035	582	284	1,554	1,854	264	21,069
3. LIBRARY ACQUISITIONS	0	0	0	599	0		0	0	0	599
4. EQUIPMENT & FURNITURE (A) PURCHASE	457	0	457	26	150	0	44	28	0	705
(B) RENTAL	0	0	0	14	0	0	2	0	0	16
(C) MAINTENANCE	40	0	40	0	155	0	0	0	0	195
5. OPERATIONAL SUPPLIES AND EXPENSES	797	0	797	99	88	268	352	260	227	2,091
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,284	0	1,284
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	172	0	172
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	211	0	211
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	146	0	146
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	165	0	165	3	25	0	80	30	103	406
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	16,955	0	16,955	1,776	1,000	552	2,032	3,985	594	26,894

CENTRAL COMPUTING COSTS: ACADEMIC 500
NON-ACADEMIC 500
TOTAL 1,000

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	173	0	0	173	20	0	0	20
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	80	0	0	80	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	93	0	0	93	20	0	0	20
5. BALANCE - BEGINNING OF YEAR	0	0	80	0	0	80	-8	0	0	-8
6. BALANCE - END OF YEAR	0	0	173	0	0	173	12	0	0	12

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS				TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	73,864	0	470	10,052	0	84,386	10,982	706	2,202	98,276	124
2. TOTAL EXPENSE (FROM TABLE 3)	73,454	0	374	9,846	0	83,674	10,424	468	1,124	95,690	0
3. NET REVENUE (EXPENSE)	410	0	96	206	0	712	558	238	1,078	2,586	124
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-664	664	0	-82	82	0	0	0	0	0	0
5. OTHER TRANSFERS	292	0	-96	-196	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	38	664	0	-72	82	712	558	238	1,078	2,586	124
7. BALANCE - BEGINNING OF YEAR	193	1,995	0	533	327	3,048	3,539	1,387	2	7,976	3,203
8. BALANCE - END OF YEAR	231	2,659	0	461	409	3,760	4,097	1,625	1,080	10,562	3,327

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	53,736	0	0	53,736	0	0	0	53,736	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,069	0	0	1,069	357	0	2,164	3,590	0
(IV) OTHER	0	0	0	0	174	0	0	174	0
TOTAL ONTARIO GRANTS	54,805	0	0	54,805	531	0	2,164	57,500	0
(B) FEDERAL	0	0	0	0	9,429	0	0	9,429	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	15,576	0	0	15,576	0	0	0	15,576	0
(B) TUITION NON-CREDIT	0	468	0	468	0	0	0	468	0
(C) MISCELLANEOUS	1,624	0	3,437	5,061	0	0	0	5,061	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	325	0	0	325	720	496	38	1,579	82
5. SALES OF SERVICE AND PRODUCTS	0	0	6,615	6,615	0	0	0	6,615	0
6. INVESTMENT INCOME	1,227	0	0	1,227	0	267	0	1,494	33
7. MISCELLANEOUS	561	2	0	563	0	0	0	563	0
8. INTERFUND TRANSFERS	-254	0	0	-254	302	-57	0	-9	9
TOTAL	73,864	470	10,052	84,386	10,982	706	2,202	98,276	124

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	28,062	0	0	28,062	497	0	0	28,559
(B) OTHER INSTRUCTION AND RESEARCH	4,262	268	0	4,530	3,192	0	0	7,722
(C) OTHER SALARIES AND WAGES	[illegible]	0	1,566	20,546	1,500	12	0	22,058
TOTAL SALARIES AND WAGES	51,304	268	1,566	53,138	5,189	12	0	58,339
2. EMPLOYEE BENEFITS	6,387	32	186	6,605	240	0	0	6,845
TOTAL SALARIES AND BENEFITS	57,691	300	1,752	59,743	5,429	12	0	65,184
3. LIBRARY ACQUISITIONS	1,618	0	0	1,618	0	0	38	1,656
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,404	0	217	2,621	1,342	0	0	3,963
(B) RENTAL	60	0	0	60	0	0	0	60
(C) MAINTENANCE	304	0	51	355	0	0	0	355
5. OPERATIONAL SUPPLIES AND EXPENSES	3,810	11	685	4,506	2,369	92	0	6,967
6. COST OF GOODS SOLD	0	0	2,230	2,230	0	0	0	2,230
7. UTILITIES	3,187	0	650	3,837	5	0	0	3,842
8. MUNICIPAL TAXES	518	0	9	527	0	0	0	527
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	688	0	392	1,080	10	0	1,086	2,176
10. EXTERNALLY CONTRACTED SERVICES	1,220	0	3,226	4,446	0	0	0	4,446
11. SCHOLARSHIPS, BURSARIES, ETC.	901	0	0	901	0	364	0	1,265
12. PRINCIPAL AND INTEREST REPAYMENTS	29	0	435	464	0	0	0	464
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,228	63	63	1,354	1,201	0	0	2,555
16. INTERNAL COST ALLOCATIONS	-204	0	136	-68	68	0	0	0
TOTAL	73,454	374	9,846	83,674	10,424	468	1,124	95,690

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	28,062	0	28,062	0	0	0	0	0	0	28,062
(B) OTHER INSTRUCTION AND RESEARCH	4,262	0	4,262	0	0	0	0	0	0	4,262
(C) OTHER SALARIES AND WAGES	6,054	0	6,054	3,279	1,399	678	3,643	3,377	550	18,980
TOTAL SALARIES AND WAGES	38,378	0	38,378	3,279	1,399	678	3,643	3,377	550	51,304
2. EMPLOYEE BENEFITS	4,506	0	4,506	426	195	176	483	529	72	6,387
TOTAL SALARIES AND BENEFITS	42,884	0	42,884	3,705	1,594	854	4,126	3,906	622	57,691
3. LIBRARY ACQUISITIONS	0	0	0	1,618	0	0	0	0	0	1,618
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,532	0	1,532	107	527	69	28	125	16	2,404
(B) RENTAL	0	0	0	0	48	0	0	9	3	60
(C) MAINTENANCE	20	0	20	39	216	0	17	12	0	304
5. OPERATIONAL SUPPLIES AND EXPENSES	1,930	0	1,930	127	118	449	280	761	145	3,810
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,187	0	3,187
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	518	0	518
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	688	0	688
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,220	0	1,220
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	901	0	0	0	901
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	29	0	0	0	29
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	627	0	627	18	30	6	245	104	198	1,228
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-13	-88	-103	0	0	-204
TOTAL	46,993	0	46,993	5,614	2,520	2,220	4,593	10,530	984	73,454

CENTRAL COMPUTING COSTS:

ACADEMIC	1,454
NON-ACADEMIC	1,066
TOTAL	2,520

CENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	180	94	0	25	500	799	505	0	0	505
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	267	0	0	0	0	267	291	0	0	291
3. OTHER	132	0	0	0	0	132	-132	0	0	-132
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	45	94	0	25	500	664	82	0	0	82
5. BALANCE - BEGINNING OF YEAR	1,935	0	0	60	0	1,995	327	0	0	327
6. BALANCE - END OF YEAR	1,980	94	0	85	500	2,659	409	0	0	409

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	88,789	0	5,857	16,126	0	110,772	35,552	4,651	565	151,540	902
2. TOTAL EXPENSE (FROM TABLE 3)	90,438	0	6,295	15,885	0	112,618	36,141	4,358	598	153,715	0
3. NET REVENUE (EXPENSE)	-1,649	0	-438	241	0	-1,846	-589	293	-33	-2,175	902
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	2,020	-2,020	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-438	0	438	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-67	-2,020	0	241	0	-1,846	-589	293	-33	-2,175	902
7. BALANCE - BEGINNING OF YEAR	330	2,450	0	1,001	0	3,781	5,793	2,780	191	12,547	11,282
8. BALANCE - END OF YEAR	263	430	0	1,242	0	1,935	5,204	3,073	160	10,372	12,184

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	65,322	0	0	65,322	0	0	0	65,322	0
(II)	EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III)	MCU GRANTS	1,285	0	0	1,285	0	28	129	1,442	0
(IV)	OTHER	1,800	4,806	0	6,606	19,626	0	149	26,381	0
	TOTAL ONTARIO GRANTS	68,407	4,806	0	73,213	19,626	28	278	93,145	0
(B) FEDERAL		0	0	0	0	11,837	2,035	100	13,972	0
(C) MUNICIPAL		70	0	0	70	20	0	0	90	0
(D) OTHER		0	0	0	0	530	0	0	530	0
2. FEES	(A) TUITION CREDIT	15,853	0	0	15,853	0	0	0	15,853	0
	(B) TUITION NON-CREDIT	0	1,051	0	1,051	0	0	0	1,051	0
	(C) MISCELLANEOUS	681	0	9,460	10,141	0	0	0	10,141	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		0	0	0	0	2,886	1,804	0	4,690	543
5. SALES OF SERVICE AND PRODUCTS		0	0	6,536	6,536	0	0	0	6,536	0
6. INVESTMENT INCOME		1,818	0	0	1,818	0	1,311	0	3,129	0
7. MISCELLANEOUS		2,122	0	130	2,252	510	0	0	2,762	0
8. INTERFUND TRANSFERS		-162	0	0	-162	143	-527	187	-359	359
TOTAL		88,789	5,857	16,126	110,772	35,552	4,651	565	151,540	902

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	32,572	1,792	0	34,364	4,293	0	0	38,657
(B) OTHER INSTRUCTION AND RESEARCH	1,718	103		1,821	3,942	563	0	6,326
(C) OTHER SALARIES AND WAGES	28,521	2,100	4,263	34,884	12,632	573	0	48,089
TOTAL SALARIES AND WAGES	62,811	3,995	4,263	71,069	20,867	1,136	0	93,072
2. EMPLOYEE BENEFITS	7,369	444	411	8,224	2,031	76	0	10,331
TOTAL SALARIES AND BENEFITS	70,180	4,439	4,674	79,293	22,898	1,212	0	103,403
3. LIBRARY ACQUISITIONS	1,981	0	0	1,981	9	64	0	2,054
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,196	101	437	4,734	2,600	41	10	7,385
(B) RENTAL	560	0	22	582	144	0	0	726
(C) MAINTENANCE	1,043	12	40	1,095	171	20	0	1,286
5. OPERATIONAL SUPPLIES AND EXPENSES	7,098	1,189	3,372	11,659	7,143	1,508	0	20,310
6. COST OF GOODS SOLD	0	0	3,349	3,349	0	0	0	3,349
7. UTILITIES	2,073	274	1,960	4,307	1,110	0	0	5,417
8. MUNICIPAL TAXES	524	0	77	601	0	0	0	601
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	559	0	111	670	0	0	126	796
10. EXTERNALLY CONTRACTED SERVICES	395	1	11	407	4	9	0	420
11. SCHOLARSHIPS, BURSARIES, ETC.	183	0	0	183	162	1,038	0	1,383
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,660	1,660	0	0	0	1,660
13. LAND AND SITE SERVICES	10	0	1	11	0	71	0	82
14. BUILDINGS	0	0	0	0	0	0	462	462
15. MISCELLANEOUS	2,235	190	142	2,567	1,419	395	0	4,381
16. INTERNAL COST ALLOCATIONS	-599	89	29	-481	481	0	0	0
TOTAL	90,438	6,295	15,885	112,618	36,141	4,358	598	153,715

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	32,572	0	32,572	0	0	0	0	0	0	32,572
(B) OTHER INSTRUCTION AND RESEARCH	1,718	0	1,718	0	0	0	0	0	0	1,718
(C) OTHER SALARIES AND WAGES	9,937	0	9,937	3,266	2,478	2,365	3,562	6,118	795	28,521
TOTAL SALARIES AND WAGES	44,227	0	44,227	3,266	2,478	2,365	3,562	6,118	795	62,811
2. EMPLOYEE BENEFITS	5,146	0	5,146	383	302	231	421	792	94	7,369
TOTAL SALARIES AND BENEFITS	49,373	0	49,373	3,649	2,780	2,596	3,983	6,910	889	70,180
3. LIBRARY ACQUISITIONS	0	0	0	1,981	0	0	0	0	0	1,981
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,101	0	2,101	361	1,187	21	434	86	6	4,196
(B) RENTAL	55	0	55	0	342	1	144	18	0	560
(C) MAINTENANCE	182	0	182	1	550	8	114	185	3	1,043
5. OPERATIONAL SUPPLIES AND EXPENSES	4,154	0	4,154	190	933	224	598	723	276	7,098
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,073	0	2,073
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	524	0	524
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	559	0	559
10. EXTERNALLY CONTRACTED SERVICES	132	0	132	0	11	2	97	153	0	395
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	183	0	0	0	183
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	10	0	10
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	937	0	937	37	67	166	383	181	464	2,235
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-599	0	0	0	0	-599
TOTAL	56,934	0	56,934	6,219	5,271	3,201	5,753	11,422	1,638	90,438

CENTRAL COMPUTING COSTS:

ACADEMIC	3,658
NON-ACADEMIC	1,613
TOTAL	5,271

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1934
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	330	0	0	0	0	330	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	227	367	1,756	0	0	2,350	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	103	-367	-1,756	0	0	-2,020	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	227	367	1,756	100	0	2,450	0	0	0	0
6. BALANCE - END OF YEAR	330	0	0	100	0	430	0	0	0	0

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	25,295	0	0	3,119	0	28,414	3,039	268	532	32,253	39
2. TOTAL EXPENSE (FROM TABLE 3)	25,182	0	0	3,083	0	28,265	2,915	220	617	32,017	0
3. NET REVENUE (EXPENSE)	113	0	0	36	0	149	124	48	-85	236	39
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-93	93	0	-36	36	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	-42	0	-42	42
6. INCREASE (DECREASE) FOR THE YEAR	20	93	0	0	36	149	124	6	-85	194	81
7. BALANCE - BEGINNING OF YEAR	-872	442	0	0	142	-288	1,156	329	1,398	2,595	1,291
8. BALANCE - END OF YEAR	-852	535	0	0	178	-139	1,280	335	1,313	2,789	1,372

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
TYPE OF FUND	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	16,499	0	0	16,499	0	0	0	16,499	0
(II) EXTRA FORMULA	2,027	0	0	2,027	0	0	0	2,027	0
(III) MCU GRANTS	609	0	0	609	350	0	396	1,355	0
(IV) OTHER	32	0	0	32	1,024	0	0	1,056	0
TOTAL ONTARIO GRANTS	19,167	0	0	19,167	1,374	0	396	20,937	0
(B) FEDERAL	0	0	0	0	1,513	0	0	1,513	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5,496	0	0	5,496	0	0	0	5,496	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	287	0	1,640	1,927	0	0	0	1,927	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	135	111	65	311	39
5. SALES OF SERVICE AND PRODUCTS	0	0	1,466	1,466	0	0	0	1,466	0
6. INVESTMENT INCOME	280	0	0	280	0	152	126	558	0
7. MISCELLANEOUS	28	0	16	44	0	0	1	45	0
8. INTERFUND TRANSFERS	37	0	-3	34	17	5	-56	0	0
TOTAL	25,295	0	3,119	28,414	3,039	268	532	32,253	39

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,269	0	0	10,269	107	0	0	10,376
(B) OTHER INSTRUCTION AND RESEARCH	1,362	0	0	1,362	0	0	0	1,362
(C) OTHER SALARIES AND WAGES	6,666	0	468	7,134	1,176	0	0	8,310
TOTAL SALARIES AND WAGES	18,297	0	468	18,765	1,283	0	0	20,048
2. EMPLOYEE BENEFITS	2,213	0	47	2,260	93	0	0	2,353
TOTAL SALARIES AND BENEFITS	20,510	0	515	21,025	1,376	0	0	22,401
3. LIBRARY ACQUISITIONS	595	0	0	595	25	0	0	620
4. EQUIPMENT & FURNITURE (A) PURCHASE	351	0	2	353	638	0	198	1,189
(B) RENTAL	14	0	0	14	11	0	0	25
(C) MAINTENANCE	150	0	2	152	18	0	0	170
5. OPERATIONAL SUPPLIES AND EXPENSES	1,141	0	386	1,527	339	0	12	1,878
6. COST OF GOODS SOLD	0	0	906	906	0	0	0	906
7. UTILITIES	1,273	0	239	1,512	2	0	0	1,514
8. MUNICIPAL TAXES	166	0	0	166	0	0	0	166
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	404	404
10. EXTERNALLY CONTRACTED SERVICES	111	0	865	976	0	0	0	976
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	212	0	212
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	170	170	0	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	941	0	12	953	422	8	3	1,386
16. INTERNAL COST ALLOCATIONS	-70	0	-14	-84	84	0	0	0
TOTAL	25,182	0	3,083	28,265	2,915	220	617	32,017

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,269	0	10,269	0	0	0	0	0	0	10,269
(B) OTHER INSTRUCTION AND RESEARCH	1,362	0	1,362	0	0	0	0	0	0	1,362
(C) OTHER SALARIES AND WAGES	1,782	0	1,782	842	455	310	1,494	1,670	113	6,666
TOTAL SALARIES AND WAGES	13,413	0	13,413	842	455	310	1,494	1,670	113	18,297
2. EMPLOYEE BENEFITS	1,486	0	1,486	104	52	34	243	222	72	2,213
TOTAL SALARIES AND BENEFITS	14,899	0	14,899	946	507	344	1,737	1,892	185	20,510
3. LIBRARY ACQUISITIONS	0	0	0	595	0	0	0	0	0	595
4. EQUIPMENT & FURNITURE (A) PURCHASE	285	0	285	5	10	1	8	42	0	351
(B) RENTAL	7	0	7	0	5	1	0	1	0	14
(C) MAINTENANCE	14	0	14	5	107	0	20	3	1	150
5. OPERATIONAL SUPPLIES AND EXPENSES	569	0	569	8	51	119	145	222	27	1,141
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,273	0	1,273
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	166	0	166
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	60	0	0	0	51	0	111
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	513	0	513	10	5	16	147	64	186	941
16. INTERNAL COST ALLOCATIONS	-19	0	-19	0	0	14	-65	0	0	-70
TOTAL	16,268	0	16,268	1,629	685	495	1,992	3,714	399	25,182

CENTRAL COMPUTING COSTS: ACADEMIC 359
NON-ACADEMIC 326
TOTAL 685

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	102	0	0	0	0	102	20	0	20	40
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5	0	0	4	0	9	1	0	3	4
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	97	0	0	-4	0	93	19	0	17	36
5. BALANCE - BEGINNING OF YEAR	334	0	0	108	0	442	124	0	18	142
6. BALANCE - END OF YEAR	431	0	0	104	0	535	143	0	35	178

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	24,498	0	133	3,003	0	27,634	2,512	444	1,298	31,888	36
2. TOTAL EXPENSE (FROM TABLE 3)	24,396	0	69	2,876	0	27,341	2,495	222	1,261	31,319	0
3. NET REVENUE (EXPENSE)	102	0	64	127	0	293	17	222	37	569	36
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-192	192	0	-14	14	0	0	0	0	0	0
5. OTHER TRANSFERS	64	0	-64	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-26	192	0	113	14	293	17	222	37	569	36
7. BALANCE - BEGINNING OF YEAR	-1,749	241	0	-212	311	-1,409	764	620	1,895	1,870	692
8. BALANCE - END OF YEAR	-1,775	433	0	-99	325	-1,116	781	842	1,932	2,439	728

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	14,501	0	0	14,501	0	0	0	14,501	0
(II) EXTRA FORMULA	3,505	0	0	3,505	0	0	0	3,505	0
(III) MCU GRANTS	728	0	0	728	0	0	318	1,046	0
(IV) OTHER	0	0	0	0	275	30	925	1,230	0
TOTAL ONTARIO GRANTS	18,734	0	0	18,734	275	30	1,243	20,282	0
(B) FEDERAL	0	0	0	0	2,096	58	0	2,154	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	4,800	0	0	4,800	0	0	0	4,800	0
(B) TUITION NON-CREDIT	0	133	0	133	0	0	0	133	0
(C) MISCELLANEOUS	351	0	1,037	1,388	0	0	0	1,388	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	141	426	1	568	34
5. SALES OF SERVICE AND PRODUCTS	0	0	1,977	1,977	0	0	0	1,977	0
6. INVESTMENT INCOME	-6	0	0	-6	0	168	205	367	2
7. MISCELLANEOUS	219	0	0	219	0	0	0	219	0
8. INTERFUND TRANSFERS	400	0	-11	389	0	-238	-151	0	0
TOTAL	24,498	133	3,003	27,634	2,512	444	1,298	31,888	36

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,749	49	0	10,798	45	0	0	10,843
(B) OTHER INSTRUCTION AND RESEARCH	294	0	0	294	488	5	0	787
(C) OTHER SALARIES AND WAGES	6,064	0	517	6,581	606	27	0	7,214
TOTAL SALARIES AND WAGES	17,107	49	517	17,673	1,139	32	0	18,844
2. EMPLOYEE BENEFITS	2,202	1	57	2,260	77	0	0	2,337
TOTAL SALARIES AND BENEFITS	19,309	50	574	19,933	1,216	32	0	21,181
3. LIBRARY ACQUISITIONS	534	0	0	534	0	9	0	543
4. EQUIPMENT & FURNITURE (A) PURCHASE	356	0	39	395	550	95	0	1,040
(B) RENTAL	0	0	74	74	0	0	0	74
(C) MAINTENANCE	169	0	0	169	0	0	0	169
5. OPERATIONAL SUPPLIES AND EXPENSES	1,162	8	141	1,311	485	74	0	1,870
6. COST OF GOODS SOLD	0	0	1,054	1,054	0	0	0	1,054
7. UTILITIES	1,084	0	188	1,272	0	0	0	1,272
8. MUNICIPAL TAXES	147	0	0	147	0	0	0	147
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	80	0	44	124	0	0	0	124
10. EXTERNALLY CONTRACTED SERVICES	599	0	246	845	0	0	0	845
11. SCHOLARSHIPS, BURSARIES, ETC.	205	0	0	205	0	0	0	205
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	15	15
14. BUILDINGS	0	0	0	0	0	0	1,246	1,246
15. MISCELLANEOUS	872	11	10	893	224	12	0	1,129
16. INTERNAL COST ALLOCATIONS	-121	0	101	-20	20	0	0	0
TOTAL	24,396	69	2,876	27,341	2,495	222	1,261	31,319

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,749	0	10,749	0	0	0	0	0	0	10,749
(B) OTHER INSTRUCTION AND RESEARCH	294	0	294	0	0	0	0	0	0	294
(C) OTHER SALARIES AND WAGES	1,675	0	1,675	1,017	323	171	1,500	1,086	292	6,064
TOTAL SALARIES AND WAGES	12,718	0	12,718	1,017	323	171	1,500	1,086	292	17,107
2. EMPLOYEE BENEFITS	1,605	0	1,605	133	39	18	200	171	36	2,202
TOTAL SALARIES AND BENEFITS	14,323	0	14,323	1,150	362	189	1,700	1,257	328	19,309
3. LIBRARY ACQUISITIONS	0	0	0	534	0	0	0	0	0	534
4. EQUIPMENT & FURNITURE (A) PURCHASE	273	0	273	9	36	1	12	17	8	356
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
(C) MAINTENANCE	0	0	0	0	121	0	0	48	0	169
5. OPERATIONAL SUPPLIES AND EXPENSES	620	0	620	36	57	58	142	93	156	1,162
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,084	0	1,084
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	147	0	147
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	80	0	80
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	68	97	0	23	411	0	599
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	205	0	0	0	205
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	422	0	422	9	8	110	136	45	142	872
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-121	0	0	-121
TOTAL	15,638	0	15,638	1,806	681	563	1,892	3,182	634	24,396

CENTRAL COMPUTING COSTS: ACADEMIC 341
NON-ACADEMIC 340
TOTAL 681

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	98	277	12	0	387	45	0	0	45
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	68	125	2	0	195	31	0	0	31
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	30	152	10	0	192	14	0	0	14
5. BALANCE - BEGINNING OF YEAR	0	68	125	48	0	241	311	0	0	311
6. BALANCE - END OF YEAR	0	98	277	58	0	433	325	0	0	325

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,274	0	0	222	0	2,496	0	2	0	2,498	10
2. TOTAL EXPENSE (FROM TABLE 3)	2,349	0	0	231	0	2,580	0	0	0	2,580	0
3. NET REVENUE (EXPENSE)	-75	0	0	-9	0	-84	0	2	0	-82	10
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-9	0	0	9	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-84	0	0	0	0	-84	0	2	0	-82	10
7. BALANCE - BEGINNING OF YEAR	-284	0	0	0	0	-284	0	10	473	199	64
8. BALANCE - END OF YEAR	-368	0	0	0	0	-368	0	12	473	117	74

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	1,442	0	0	1,442	0	0	0	1,442	0
(II)	EXTRA FORMULA	185	0	0	185	0	0	0	185	0
(III)	MCU GRANTS	28	0	0	28	0	0	0	28	0
(IV)	OTHER	27	0	0	27	0	0	0	27	0
	TOTAL ONTARIO GRANTS	1,682	0	0	1,682	0	0	0	1,682	0
(B) FEDERAL		0	0	0	0	0	0	0	0	0
(C) MUNICIPAL		40	0	0	40	0	0	0	40	0
(D) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A)	TUITION CREDIT	519	0	0	519	0	0	0	519	0
(B)	TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C)	MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		14	0	0	14	0	2	0	16	10
5. SALES OF SERVICE AND PRODUCTS		0	0	222	222	0	0	0	222	0
6. INVESTMENT INCOME		15	0	0	15	0	0	0	15	0
7. MISCELLANEOUS		4	0	0	4	0	0	0	4	0
8. INTERFUND TRANSFERS		0	0	0	0	0	0	0	0	0
TOTAL		2,274	0	222	2,496	0	2	0	2,498	10

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,155	0	0	1,155	0	0	0	1,155
(B) OTHER INSTRUCTION AND RESEARCH	12	0	0	12	0	0	0	12
(C) OTHER SALARIES AND WAGES	657	0	114	771	0	0	0	771
TOTAL SALARIES AND WAGES	1,824	0	114	1,938	0	0	0	1,938
2. EMPLOYEE BENEFITS	155	0	8	163	0	0	0	163
TOTAL SALARIES AND BENEFITS	1,979	0	122	2,101	0	0	0	2,101
3. LIBRARY ACQUISITIONS	81	0	0	81	0	0	0	81
4. EQUIPMENT & FURNITURE (A) PURCHASE	15	0	0	15	0	0	0	15
(B) RENTAL	2	0	0	2	0	0	0	2
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	73	0	4	77	0	0	0	77
6. COST OF GOODS SOLD	0	0	105	105	0	0	0	105
7. UTILITIES	53	0	0	53	0	0	0	53
8. MUNICIPAL TAXES	7	0	0	7	0	0	0	7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	27	0	0	27	0	0	0	27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	26	0	0	26	0	0	0	26
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	86	0	0	86	0	0	0	86
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,349	0	231	2,580	0	0	0	2,580

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,155	0	1,155	0	0	0	0	0	0	1,155
(B) OTHER INSTRUCTION AND RESEARCH	12	0	12	0	0	0	0	0	0	12
(C) OTHER SALARIES AND WAGES	0	0	0	221	0	30	326	80	0	657
TOTAL SALARIES AND WAGES	1,167	0	1,167	221	0	30	326	80	0	1,824
2. EMPLOYEE BENEFITS	94	0	94	22	0	3	29	7	0	155
TOTAL SALARIES AND BENEFITS	1,261	0	1,261	243	0	33	355	87	0	1,979
3. LIBRARY ACQUISITIONS	0	0	0	81	0	0	0	0	0	81
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	2	13	0	0	0	0	15
(B) RENTAL	0	0	0	2	0	0	0	0	0	2
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	27	0	27	6	4	7	21	8	0	73
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	53	0	53
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	7	0	7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	27	0	27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	18	0	0	8	0	26
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	20	0	20	1	0	0	56	9	0	86
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,308	0	1,308	335	35	40	432	199	0	2,349

CENTRAL COMPUTING COSTS: ACADEMIC 35
NON-ACADEMIC 0
TOTAL 35

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,789	0	0	0	0	4,789	115	0	0	4,904	52
2. TOTAL EXPENSE (FROM TABLE 3)	4,664	0	0	0	0	4,664	108	0	1	4,773	0
3. NET REVENUE (EXPENSE)	125	0	0	0	0	125	7	0	-1	131	52
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-6	6	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	113	6	0	0	0	119	7	0	-1	125	52
7. BALANCE - BEGINNING OF YEAR	243	224	0	0	0	467	2	278	5	752	750
8. BALANCE - END OF YEAR	356	230	0	0	0	586	9	278	4	877	802

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	3,161	0	0	3,161	0	0	0	3,161	0
(II) EXTRA FORMULA	366	0	0	366	0	0	0	366	0
(III) MCU GRANTS	73	0	0	73	0	0	0	73	0
(IV) OTHER	0	0	0	0	115	0	0	115	0
TOTAL ONTARIO GRANTS	3,600	0	0	3,600	115	0	0	3,715	0
(B) FEDERAL	0	0	0	0	0	0	0	0	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,063	0	0	1,063	0	0	0	,063	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	112	0	0	112	0	0	0	112	52
7. MISCELLANEOUS	14	0	0	14	0	0	0	14	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	4,789	0	0	4,789	115	0	0	4,904	52

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,688	0	0	1,688	0	0	0	1,688
(B) OTHER INSTRUCTION AND RESEARCH	599	0	0	599	18	0	0	617
(C) OTHER SALARIES AND WAGES	755	0	0	755	52	0	0	807
TOTAL SALARIES AND WAGES	3,042	0	0	3,042	70	0	0	3,112
2. EMPLOYEE BENEFITS	283	0	0	283	3	0	0	286
TOTAL SALARIES AND BENEFITS	3,325	0	0	3,325	73	0	0	3,398
3. LIBRARY ACQUISITIONS	105	0	0	105	0	0	0	105
4. EQUIPMENT & FURNITURE (A) PURCHASE	134	0	0	134	0	0	0	134
(B) RENTAL	0	0	0	0	0	0	0	0
(C) MAINTENANCE	10	0	0	10	0	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	272	0	0	272	35	0	0	307
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	80	0	0	80	0	0	0	80
8. MUNICIPAL TAXES	15	0	0	15	0	0	0	15
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	10	0	0	10	0	0	0	10
10. EXTERNALLY CONTRACTED SERVICES	115	0	0	115	0	0	0	115
11. SCHOLARSHIPS, BURSARIES, ETC.	30	0	0	30	0	0	0	30
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	169	0	0	169	0	0	0	169
15. MISCELLANEOUS	399	0	0	399	0	0	1	400
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	4,664	0	0	4,664	108	0	1	4,773

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,688	0	1,688	0	0	0	0	0	0	1,688
(B) OTHER INSTRUCTION AND RESEARCH	599	0	599	0	0	0	0	0	0	599
(C) OTHER SALARIES AND WAGES	12	0	12	44	0	52	475	172	0	755
TOTAL SALARIES AND WAGES	2,299	0	2,299	44	0	52	475	172	0	3,042
2. EMPLOYEE BENEFITS	210	0	210	4	0	6	45	18	0	283
TOTAL SALARIES AND BENEFITS	2,509	0	2,509	48	0	58	520	190	0	3,325
3. LIBRARY ACQUISITIONS	0	0	0	105	0	0	0	0	0	105
4. EQUIPMENT & FURNITURE (A) PURCHASE	23	0	23	0	0	2	6	103	0	134
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
(C) MAINTENANCE	5	0	5	0	0	0	5	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	160	0	160	0	0	0	106	0	6	272
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	80	0	80
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15	0	15
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	10	0	10
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	115	0	115
11. SCHOLARSHIPS, BURSARIES, ETC	0	0	0	0	0	30	0	0	0	30
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	169	0	169
15. MISCELLANEOUS	172	0	172	0	0	154	48	25	0	399
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,869	0	2,869	153	0	244	685	707	6	4,664

CENTRAL COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

GENERAL FUNDS

CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	10	0	0	0	6	16	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	10	0	0	0	0	10	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	6	6	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	143	0	0	0	81	224	0	0	0	0
6. BALANCE - END OF YEAR	143	0	0	0	87	230	0	0	0	0

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HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	927	0	0	29	0	956	24	0	0	980	0
2. TOTAL EXPENSE (FROM TABLE 3)	840	0	0	16	0	856	24	0	0	880	0
3. NET REVENUE (EXPENSE)	87	0	0	13	0	100	0	0	0	100	0
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	13	0	0	-13	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	100	0	0	0	0	100	0	0	0	100	0
7. BALANCE - BEGINNING OF YEAR	-144	0	0	0	0	-144	0	0	0	-144	0
8. BALANCE - END OF YEAR	-44	0	0	0	0	-44	0	0	0	-44	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO										
(I)	FORMULA	420	0	0	420	0	0	0	420	0
(II)	EXTRA FORMULA	187	0	0	187	0	0	0	187	0
(III)	MCU GRANTS	183	0	0	183	0	0	0	183	0
(IV)	OTHER	0	0	0	0	0	0	0	0	0
	TOTAL ONTARIO GRANTS	790	0	0	790	0	0	0	790	0
(B) FEDERAL		0	0	0	0	0	0	0	0	0
(C) MUNICIPAL		6	0	0	6	0	0	0	6	0
(D) OTHER		14	0	0	14	24	0	0	38	0
2. FEES (A)	TUITION CREDIT	99	0	0	99	0	0	0	99	0
(B)	TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C)	MISCELLANEOUS	7	0	0	7	0	0	0	7	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS		0	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS		0	0	29	29	0	0	0	29	0
6. INVESTMENT INCOME		0	0	0	0	0	0	0	0	0
7. MISCELLANEOUS		11	0	0	11	0	0	0	11	0
8. INTERFUND TRANSFERS		0	0	0	0	0	0	0	0	0
TOTAL		927	0	29	956	24	0	0	980	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	350	0	0	350	22	0	0	372
(B) OTHER INSTRUCTION AND RESEARCH	4	0	0	4	0	0	0	4
(C) OTHER SALARIES AND WAGES	204	0	0	204	0	0	0	204
TOTAL SALARIES AND WAGES	558	0	0	558	22	0	0	580
2. EMPLOYEE BENEFITS	67	0	0	67	0	0	0	67
TOTAL SALARIES AND BENEFITS	625	0	0	625	22	0	0	647
3. LIBRARY ACQUISITIONS	15	0	0	15	0	0	0	15
4. EQUIPMENT & FURNITURE (A) PURCHASE	7	0	0	7	0	0	0	7
(B) RENTAL	14	0	0	14	0	0	0	14
(C) MAINTENANCE	7	0	0	7	0	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	61	0	0	61	2	0	0	63
6. COST OF GOODS SOLD	0	0	13	13	0	0	0	13
7. UTILITIES	26	0	0	26	0	0	0	26
8. MUNICIPAL TAXES	1	0	0	1	0	0	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	10	0	0	10	0	0	0	10
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	3	3	0	0	0	3
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	74	0	0	74	0	0	0	74
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	840	0	16	856	24	0	0	880

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	350	0	350	0	0	0	0	0	0	350
(B) OTHER INSTRUCTION AND RESEARCH	4	0	4	0	0	0	0	0	0	4
(C) OTHER SALARIES AND WAGES	40	0	40	35	0	0	103	17	9	204
TOTAL SALARIES AND WAGES	394	0	394	35	0	0	103	17	9	558
2. EMPLOYEE BENEFITS	49	0	49	3	0	0	13	2	0	67
TOTAL SALARIES AND BENEFITS	443	0	443	38	0	0	116	19	9	625
3. LIBRARY ACQUISITIONS	0	0	0	15	0	0	0	0	0	15
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	7	0	0	0	0	0	7
(B) RENTAL	9	0	9	0	0	0	5	0	0	14
(C) MAINTENANCE	7	0	7	0	0	0	0	0	0	7
5. OPERATIONAL SUPPLIES AND EXPENSES	30	0	30	5	0	0	19	2	5	61
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	26	0	26
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1	0	1
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	10	0	10
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	32	0	32	0	0	0	26	16	0	74
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	521	0	521	65	0	0	166	74	14	840

CENTRAL COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: MCMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	96,390	0	542	14,010	0	110,942	39,370	14,901	3,876	169,089	3,571
2. TOTAL EXPENSE (FROM TABLE 3)	95,776	0	589	14,010	0	110,375	38,685	14,489	4,497	168,046	0
3. NET REVENUE (EXPENSE)	614	0	-47	0	0	567	685	412	-621	1,043	3,571
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-303	303	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-47	0	47	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	264	303	0	0	0	567	685	412	-621	1,043	3,571
7. BALANCE - BEGINNING OF YEAR	636	3,998	0	0	0	4,634	6,861	3,783	3,086	18,364	50,922
8. BALANCE - END OF YEAR	900	4,301	0	0	0	5,201	7,546	4,195	2,465	19,407	54,493

Note: In addition to the above revenue and expenses, $3,002 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: MCMASTER

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	72,565	0	0	72,565	0	0	0	72,565	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,358	12	0	1,370	1,417	0	897	3,684	0
(IV) OTHER	0	0	0	0	3,724	0	0	3,724	0
TOTAL ONTARIO GRANTS	73,923	12	0	73,935	5,141	0	897	79,973	0
(B) FEDERAL	0	0	0	0	20,045	0	0	20,045	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	15,969	0	0	15,969	0	0	0	15,969	0
(B) TUITION NON-CREDIT	0	530	0	530	0	0	0	530	0
(C) MISCELLANEOUS	973	0	5,158	6,131	0	0	0	6,131	0
3. BORROWINGS	0	0	0	0	0	0	2,314	2,314	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	82	0	0	82	13,952	10,220	0	24,254	577
5. SALES OF SERVICE AND PRODUCTS	0	0	8,764	8,764	0	0	0	8,764	0
6. INVESTMENT INCOME	2,123	0	0	2,123	0	4,913	282	7,318	2,994
7. MISCELLANEOUS	3,320	0	136	3,456	0	0	335	3,791	0
8. INTERFUND TRANSFERS	0	0	-48	-48	232	-232	48	0	0
TOTAL	96,390	542	14,010	110,942	39,370	14,901	3,876	169,089	3,571

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	34,903	0	0	34,903	3,385	298	0	38,586
(B) OTHER INSTRUCTION AND RESEARCH	4,365	193	0	4,558	4,483	0	0	9,041
(C) OTHER SALARIES AND WAGES	27,624	151	3,588	31,363	8,499	4,265	0	44,127
TOTAL SALARIES AND WAGES	66,892	344	3,588	70,824	16,367	4,563	0	91,754
2. EMPLOYEE BENEFITS	8,985	22	421	9,428	932	279	0	10,639
TOTAL SALARIES AND BENEFITS	75,877	366	4,009	80,252	17,299	4,842	0	102,393
3. LIBRARY ACQUISITIONS	3,070	0	0	3,070	0	0	0	3,070
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,600	6	130	1,736	8,724	3,542	2,154	16,156
(B) RENTAL	58	0	0	58	0	0	0	58
(C) MAINTENANCE	324	0	45	369	0	30	0	399
5. OPERATIONAL SUPPLIES AND EXPENSES	7,834	209	2,298	10,341	9,031	2,706	0	22,078
6. COST OF GOODS SOLD	0	0	5,204	5,204	0	0	0	5,204
7. UTILITIES	3,814	0	850	4,664	0	0	0	4,664
8. MUNICIPAL TAXES	561	0	80	641	0	0	0	641
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	99	0	629	728	0	0	0	728
10. EXTERNALLY CONTRACTED SERVICES	1,672	0	0	1,672	0	0	0	1,672
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,664	0	2,664
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,343	2,343
15. MISCELLANEOUS	1,584	8	138	1,730	2,944	705	0	5,379
16. INTERNAL COST ALLOCATIONS	-717	0	30	-687	687	0	0	0
TOTAL	95,776	589	14,010	110,375	38,685	14,489	4,497	168,046

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: MCMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	29,390	5,513	34,903	0	0	0	0	0	0	34,903
(B) OTHER INSTRUCTION AND RESEARCH	3,998	367	4,365	0	0	0	0	0	0	4,365
(C) OTHER SALARIES AND WAGES	7,455	1,950	9,405	3,728	2,517	1,325	4,612	5,259	778	27,624
TOTAL SALARIES AND WAGES	40,843	7,830	48,673	3,728	2,517	1,325	4,612	5,259	778	66,892
2. EMPLOYEE BENEFITS	5,109	1,549	6,658	511	331	151	647	591	96	8,985
TOTAL SALARIES AND BENEFITS	45,952	9,379	55,331	4,239	2,848	1,476	5,259	5,850	874	75,877
3. LIBRARY ACQUISITIONS	0	0	0	3,070	0	0	0	0	0	3,070
4. EQUIPMENT & FURNITURE (A) PURCHASE	734	3	737	23	533	75	135	94	3	1,600
(B) RENTAL	3	0	3	40	0	0	12	1	2	58
(C) MAINTENANCE	66	27	93	14	188	1	14	6	8	324
5. OPERATIONAL SUPPLIES AND EXPENSES	4,415	753	5,168	272	616	259	400	735	384	7,834
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,814	0	3,814
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	561	0	561
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	99	0	99
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,672	0	1,672
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	610	59	669	15	23	60	56	110	651	1,584
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-687	0	-30	0	0	-717
TOTAL	51,780	10,221	62,001	7,673	3,521	1,871	5,846	12,942	1,922	95,776

CENTRAL COMPUTING COSTS:

ACADEMIC	1,608
NON-ACADEMIC	1,913
TOTAL	3,521

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: MCMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,973	0	0	1,973	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,603	1	66	1,670	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	370	-1	-66	303	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	18	0	1,653	869	1,458	3,998	0	0	0	0
6. BALANCE - END OF YEAR	18	0	2,023	868	1,392	4,301	0	0	0	0

*Assistance to Graduate Students $741; Future Pension Liabilities $433; Metrication $123; Utilities $50; Noise Abatement $45.

OCA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	9,359	0	0	409	0	9,768	0	58	-19	9,807	10
2. TOTAL EXPENSE (FROM TABLE 3)	9,108	0	0	435	0	9,543	0	58	49	9,650	0
3. NET REVENUE (EXPENSE)	251	0	0	-26	0	225	0	0	-68	157	10
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	0	0	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	251	0	0	-26	0	225	0	0	-68	157	10
7. BALANCE - BEGINNING OF YEAR	585	0	0	-50	0	535	0	44	406	985	0
8. BALANCE - END OF YEAR	836	0	0	-76	0	760	0	44	338	1,142	10

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

SOURCE	TYPE OF FUND: GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	6,985	0	0	6,985	0	0	0	6,985	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	144	0	0	144	0	0	0	144	0
(IV) OTHER	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	7,129	0	0	7,129	0	0	0	7,129	0
(B) FEDERAL	0	0	0	0	0	0	0	0	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,837	0	0	1,837	0	0	0	1,837	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	202	0	0	202	0	0	0	202	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	57	-31	26	10
5. SALES OF SERVICE AND PRODUCTS	0	0	409	409	0	0	0	409	0
6. INVESTMENT INCOME	146	0	0	146	0	1	12	159	0
7. MISCELLANEOUS	45	0	0	45	0	0	0	45	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	9,359	0	409	9,768	0	58	-19	9,807	10

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	4,532	0	0	4,532	0	0	0	4,532
(B) OTHER INSTRUCTION AND RESEARCH	119	0	0	119	0	0	0	119
(C) OTHER SALARIES AND WAGES	2,027	0	20	2,047	0	0	0	2,047
TOTAL SALARIES AND WAGES	6,678	0	20	6,698	0	0	0	6,698
2. EMPLOYEE BENEFITS	627	0	0	627	0	0	0	627
TOTAL SALARIES AND BENEFITS	7,305	0	20	7,325	0	0	0	7,325
3. LIBRARY ACQUISITIONS	52	0	0	52	0	0	0	52
4. EQUIPMENT & FURNITURE (A) PURCHASE	107	0	0	107	0	0	0	107
(B) RENTAL	17	0	0	17	0	0	0	17
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	798	0	0	798	0	0	0	798
6. COST OF GOODS SOLD	0	0	415	415	0	0	0	415
7. UTILITIES	223	0	0	223	0	0	0	223
8. MUNICIPAL TAXES	66	0	0	66	0	0	0	66
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	49	49
10. EXTERNALLY CONTRACTED SERVICES	166	0	0	166	0	0	0	166
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	58	0	58
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	374	0	0	374	0	0	0	374
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	9,108	0	435	9,543	0	58	49	9,650

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	4,532	0	4,532	0	0	0	0	0	0	4,532
(B) OTHER INSTRUCTION AND RESEARCH	119	0	119	0	0	0	0	0	0	119
(C) OTHER SALARIES AND WAGES	429	0	429	270	0	114	751	353	110	2,027
TOTAL SALARIES AND WAGES	5,080	0	5,080	270	0	114	751	353	110	6,678
2. EMPLOYEE BENEFITS	422	0	422	28	0	20	81	40	36	627
TOTAL SALARIES AND BENEFITS	5,502	0	5,502	298	0	134	832	393	146	7,305
3. LIBRARY ACQUISITIONS	0	0	0	52	0	0	0	0	0	52
4. EQUIPMENT & FURNITURE (A) PURCHASE	95	0	95	8	0	0	3	1	0	107
(B) RENTAL	0	0	0	0	0	0	17	0	0	17
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	358	0	358	39	0	6	75	228	92	798
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	223	0	223
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	66	0	66
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	166	0	166
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	96	0	96	1	0	6	129	112	30	374
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6,051	0	6,051	393	0	146	1,056	1,189	268	9,108

CENTRAL COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1984
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	0	0	0	0	0	0	0	0

OISE

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	20,965	0	14	1,389	0	22,368	2,622	44	0	25,034	21
2. TOTAL EXPENSE (FROM TABLE 3)	20,115	0	14	892	0	21,021	2,620	7	0	23,648	0
3. NET REVENUE (EXPENSE)	850	0	0	497	0	1,347	2	37	0	1,386	21
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-1,219	1,219	0	-86	86	0	0	0	0	0	0
5. OTHER TRANSFERS	361	0	0	-411	0	-50	-2	0	0	-52	52
6. INCREASE (DECREASE) FOR THE YEAR	-8	1,219	0	0	86	1,297	0	37	0	1,334	73
7. BALANCE - BEGINNING OF YEAR	829	1,890	0	0	0	2,719	0	0	0	2,719	44
8. BALANCE - END OF YEAR	821	3,109	0	0	86	4,016	0	37	0	4,053	117

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TABLE 2

SOURCE	TYPE OF FUND: GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	15,562	0	0	15,562	0	0	0	15,562	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	88	0	0	88	0	0	0	88	0
(IV) OTHER	3,474	0	0	3,474	964	0	0	4,438	0
TOTAL ONTARIO GRANTS	19,124	0	0	19,124	964	0	0	20,088	0
(B) FEDERAL	0	0	0	0	1,221	0	0	1,221	0
(C) MUNICIPAL	0	0	0	0	125	0	0	125	0
(D) OTHER	0	0	0	0	152	0	0	152	0
2. FEES (A) TUITION CREDIT	1,389	0	0	1,389	0	0	0	1,389	0
(B) TUITION NON-CREDIT	0	14	0	14	0	0	0	14	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	160	11	0	171	21
5. SALES OF SERVICE AND PRODUCTS	0	0	1,389	1,389	0	0	0	1,389	0
6. INVESTMENT INCOME	377	0	0	377	0	9	0	386	0
7. MISCELLANEOUS	75	0	0	75	0	24	0	99	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	20,965	14	1,389	22,368	2,622	44	0	25,034	21

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	7,601	0	0	7,601	304	0	0	7,905
(B) OTHER INSTRUCTION AND RESEARCH	1,645	0	0	1,645	897	0	0	2,542
(C) OTHER SALARIES AND WAGES	5,118	13	456	5,587	392	0	0	5,979
TOTAL SALARIES AND WAGES	14,364	13	456	14,833	1,593	0	0	16,426
2. EMPLOYEE BENEFITS	1,612	1	59	1,672	149	0	0	1,821
TOTAL SALARIES AND BENEFITS	15,976	14	515	16,505	1,742	0	0	18,247
3. LIBRARY ACQUISITIONS	214	0	0	214	0	0	0	214
4. EQUIPMENT & FURNITURE (A) PURCHASE	361	0	4	365	50	0	0	415
(B) RENTAL	46	0	0	46	7	0	0	53
(C) MAINTENANCE	159	0	4	163	9	0	0	172
5. OPERATIONAL SUPPLIES AND EXPENSES	379	0	340	719	199	0	0	918
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	272	0	0	272	0	0	0	272
8. MUNICIPAL TAXES	32	0	0	32	0	0	0	32
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	57	0	0	57	0	0	0	57
10. EXTERNALLY CONTRACTED SERVICES	2,019	0	5	2,024	0	0	0	2,024
11. SCHOLARSHIPS, BURSARIES, ETC.	381	0	0	381	0	1	0	382
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	517	0	24	541	315	6	0	862
16. INTERNAL COST ALLOCATIONS	-298	0	0	-298	298	0	0	0
TOTAL	20,115	14	892	21,021	2,620	7	0	23,648

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	7,601	0	7,601	0	0	0	0	0	0	7,601
(B) OTHER INSTRUCTION AND RESEARCH	1,645	0	1,645	0	0	0	0	0	0	1,645
(C) OTHER SALARIES AND WAGES	2,510	0	2,510	934	295	0	985	339	55	5,118
TOTAL SALARIES AND WAGES	11,756	0	11,756	934	295	0	985	339	55	14,364
2. EMPLOYEE BENEFITS	1,309	0	1,309	116	34	0	107	40	6	1,612
TOTAL SALARIES AND BENEFITS	13,065	0	13,065	1,050	329	0	1,092	379	61	15,976
3. LIBRARY ACQUISITIONS	0	0	0	214	0	0	0	0	0	214
4. EQUIPMENT & FURNITURE (A) PURCHASE	99	0	99	5	250	0	1	6	0	361
(B) RENTAL	46	0	46	0	0	0	0	0	0	46
(C) MAINTENANCE	34	0	34	1	33	0	9	82	0	159
5. OPERATIONAL SUPPLIES AND EXPENSES	147	0	147	61	60	0	80	28	3	379
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	272	0	272
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	32	0	32
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	57	0	57
10. EXTERNALLY CONTRACTED SERVICES	32	0	32	34	118	245	17	1,573	0	2,019
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	381	0	0	0	381
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	328	0	328	1	3	0	172	13	0	517
16. INTERNAL COST ALLOCATIONS	-76	0	-76	-10	-106	0	-106	0	0	-298
TOTAL	13,675	0	13,675	1,356	687	626	1,265	2,442	64	20,115

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CENTRAL COMPUTING COSTS: ACADEMIC 495
NON-ACADEMIC 192
TOTAL 687

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	275	0	976	0	220	1,471	0	0	86	86
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	252	0	0	0	0	252	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	23	0	976	0	220	1,219	0	0	86	86
5. BALANCE - BEGINNING OF YEAR	124	0	0	0	1,766	1,890	0	0	0	0
6. BALANCE - END OF YEAR	147	0	976	0	1,986	3,109	0	0	86	86

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	115,374	0	228	5,422	0	121,024	17,591	8,826	3,928	151,369	598
2. TOTAL EXPENSE (FROM TABLE 3)	115,721	0	228	5,833	0	121,782	17,199	8,107	4,555	151,643	0
3. NET REVENUE (EXPENSE)	-347	0	0	-411	0	-758	392	719	-627	-274	598
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	371	-371	0	14	-14	0	0	0	0	0	0
5. OTHER TRANSFERS	-278	0	0	165	0	-113	0	-469	571	-11	11
6. INCREASE (DECREASE) FOR THE YEAR	-254	-371	0	-232	-14	-871	392	250	-56	-285	609
7. BALANCE - BEGINNING OF YEAR	254	5,138	0	-330	14	5,076	15,015	6,424	572	27,087	629
8. BALANCE - END OF YEAR	0	4,767	0	-562	0	4,205	15,407	6,674	516	26,802	1,238

Note: In addition to the above revenue and expenses, $2,840 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	82,957	0	0	82,957	0	0	0	82,957	0
(II) EXTRA FORMULA	6,885	0	0	6,885	0	0	0	6,885	0
(III) MCU GRANTS	2,010	0	0	2,010	0	0	1,688	3,698	0
(IV) OTHER	722	0	0	722	1,235	2,293	2,236	6,486	0
TOTAL ONTARIO GRANTS	92,574	0	0	92,574	1,235	2,293	3,924	100,026	0
(B) FEDERAL	3	0	0	3	11,737	2,587	0	14,327	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	19,148	0	0	19,148	0	0	0	19,148	0
(B) TUITION NON-CREDIT	0	228	0	228	0	0	0	228	0
(C) MISCELLANEOUS	1,109	0	1,573	2,682	0	0	0	2,682	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	4,485	3,081	0	7,566	513
5. SALES OF SERVICE AND PRODUCTS	0	0	3,617	3,617	0	0	0	3,617	0
6. INVESTMENT INCOME	1,900	0	0	1,900	134	865	1	2,900	85
7. MISCELLANEOUS	640	0	232	872	0	0	3	875	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL	115,374	228	5,422	121,024	17,591	8,826	3,928	151,369	598

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	46,325	12	0	46,337	2,294	833	0	49,464
(B) OTHER INSTRUCTION AND RESEARCH	3,605	16	0	3,621	3,575	642	0	7,838
(C) OTHER SALARIES AND WAGES	30,844	151	1,962	32,957	2,966	1,435	0	37,358
TOTAL SALARIES AND WAGES	80,774	179	1,962	82,915	8,835	2,910	0	94,660
2. EMPLOYEE BENEFITS	10,425	23	169	10,617	645	214	0	11,476
TOTAL SALARIES AND BENEFITS	91,199	202	2,131	93,532	9,480	3,124	0	106,136
3. LIBRARY ACQUISITIONS	2,595	0	0	2,599	12	45	0	2,656
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,608	1	163	2,772	2,264	786	94	5,916
(B) RENTAL	918	0	12	930	18	12	0	960
(C) MAINTENANCE	1,007	0	43	1,050	118	11	0	1,179
5. OPERATIONAL SUPPLIES AND EXPENSES	4,353	15	235	4,603	3,798	1,482	0	9,883
6. COST OF GOODS SOLD	0	0	616	616	0	0	0	616
7. UTILITIES	3,839	0	608	4,447	7	0	0	4,454
8. MUNICIPAL TAXES	689	0	104	793	0	0	0	793
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	2,447	0	385	2,832	3	213	2,357	5,405
10. EXTERNALLY CONTRACTED SERVICES	3,160	0	861	4,021	0	0	0	4,021
11. SCHOLARSHIPS, BURSARIES, ETC.	565	0	0	565	0	1,288	0	1,853
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	397	397	0	0	0	397
13. LAND AND SITE SERVICES	0	0	0	0	0	0	225	225
14. BUILDINGS	0	0	0	0	0	0	1,879	1,879
15. MISCELLANEOUS	2,831	10	278	3,119	1,192	959	0	5,270
16. INTERNAL COST ALLOCATIONS	-494	0	0	-494	307	187	0	0
TOTAL	115,721	228	5,833	121,782	17,199	8,107	4,555	151,643

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	40,309	6,016	46,325	0	0	0	0	0	0	46,325
(B) OTHER INSTRUCTION AND RESEARCH	3,501	104	3,605	0	0	0	0	0	0	3,605
(C) OTHER SALARIES AND WAGES	9,182	2,509	11,691	4,600	1,982	1,771	5,389	4,845	566	30,844
TOTAL SALARIES AND WAGES	52,992	8,629	61,621	4,600	1,982	1,771	5,389	4,845	566	80,774
2. EMPLOYEE BENEFITS	6,746	1,053	7,799	626	222	209	711	698	160	10,425
TOTAL SALARIES AND BENEFITS	59,738	9,682	69,420	5,226	2,204	1,980	6,100	5,543	726	91,199
3. LIBRARY ACQUISITIONS	0	0	0	2,599	0	0	0	0	0	2,599
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,289	25	1,314	291	743	35	146	72	7	2,608
(B) RENTAL	204	24	228	34	494	8	123	27	4	918
(C) MAINTENANCE	288	46	334	65	362	8	169	67	2	1,007
5. OPERATIONAL SUPPLIES AND EXPENSES	1,987	380	2,367	137	186	382	796	273	212	4,353
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,839	0	3,839
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	689	0	689
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	2,447	0	2,447
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3,160	0	3,160
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	565	0	0	0	565
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,145	109	1,254	40	55	154	510	487	331	2,831
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-494	0	0	-494
TOTAL	64,653	10,266	74,317	8,392	4,044	3,132	7,350	16,604	1,282	115,721

CENTRAL COMPUTING COSTS:	
ACADEMIC	3,082
NON-ACADEMIC	962
TOTAL	4,044

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-111	2,138	0	9	441	2,477	0	-14	0	-14
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,457	1,303	0	9	79	2,848	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-1,568	835	0	0	362	-371	0	-14	0	-14
5. BALANCE - BEGINNING OF YEAR	2,621	1,303	0	50	1,164	5,138	0	14	0	14
6. BALANCE - END OF YEAR	1,053	2,138	0	50	1,526	4,767	0	0	0	0

*Ancillary Enterprises $562; Sport Services $305; Library Development $213; Health Services $128; Chair-Medicine $88; Reprography $85; Short Courses $76; Studies $75; Equipment $4; Technical Services ($10).

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	94,440	0	629	13,733	0	108,802	27,903	10,362	7,117	154,184	2,798
2. TOTAL EXPENSE (FROM TABLE 3)	95,201	0	520	13,515	0	109,236	25,879	10,349	2,346	147,810	0
3. NET REVENUE (EXPENSE)	-761	0	109	218	0	-434	2,024	13	4,771	6,374	2,798
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	720	-720	0	-194	194	0	0	0	0	0	0
5. OTHER TRANSFERS	109	0	-109	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	68	-720	0	24	194	-434	2,024	13	4,771	6,374	2,798
7. BALANCE - BEGINNING OF YEAR	20	7,230	0	-742	491	6,999	6,645	14,863	-1,093	27,414	30,126
8. BALANCE - END OF YEAR	88	6,510	0	-718	685	6,565	8,669	14,876	3,678	33,788	32,924

Note: In addition to the above revenue and expenses, $2,100 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	76,633	0	0	76,633	0	0	0	76,633	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,403	0	0	1,403	0	22	218	1,643	0
(IV) OTHER	0	0	0	0	1,414	464	4,086	5,964	0
TOTAL ONTARIO GRANTS	78,036	0	0	78,036	1,414	486	4,304	84,240	0
(B) FEDERAL	0	0	0	0	18,620	692	132	19,444	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	334	12	0	346	0
2. FEES (A) TUITION CREDIT	15,036	0	0	15,036	0	0	0	15,036	0
(B) TUITION NON-CREDIT	0	629	0	629	0	0	0	629	0
(C) MISCELLANEOUS	546	0	7,412	7,958	0	0	0	7,958	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	11	0	0	11	6,801	3,584	277	10,673	2,556
5. SALES OF SERVICE AND PRODUCTS	0	0	6,549	6,549	0	0	0	6,549	0
6. INVESTMENT INCOME	80	0	0	80	59	6,034	56	6,249	12
7. MISCELLANEOUS	920	0	0	920	0	2,370	0	3,290	0
8. INTERFUND TRANSFERS	-189	0	-228	-417	675	-2,836	2,348	-230	230
TOTAL	94,440	629	13,733	108,802	27,903	10,362	7,117	154,184	2,798

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	38,525	2	0	38,527	1,448	1,127	0	41,102
(B) OTHER INSTRUCTION AND RESEARCH	3,712	99	C	3,811	10,135	557	0	14,503
(C) OTHER SALARIES AND WAGES	26,269	137	2,736	29,142	1,576	2,387	0	33,105
TOTAL SALARIES AND WAGES	68,506	238	2,736	71,480	13,159	4,071	0	88,710
2. EMPLOYEE BENEFITS	7,366	8	228	7,602	791	310	0	8,703
TOTAL SALARIES AND BENEFITS	75,872	246	2,964	79,082	13,950	4,381	0	97,413
3. LIBRARY ACQUISITIONS	2,678	0	0	2,678	25	219	0	2,922
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,729	0	181	2,910	3,704	474	369	7,457
(B) RENTAL	869	1	22	892	37	7	0	936
(C) MAINTENANCE	315	0	0	315	0	0	0	315
5. OPERATIONAL SUPPLIES AND EXPENSES	5,354	191	1,837	7,382	5,492	376	0	13,250
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	3,267	0	1,958	5,225	0	0	0	5,225
8. MUNICIPAL TAXES	824	0	381	1,205	0	0	0	1,205
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	526	0	635	1,161	0	0	527	1,688
10. EXTERNALLY CONTRACTED SERVICES	32	0	4,329	4,361	72	0	0	4,433
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	327	4,416	0	4,743
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,039	1,039	0	0	0	1,039
13. LAND AND SITE SERVICES	0	0	0	0	0	0	100	100
14. BUILDINGS	0	0	0	0	0	0	1,350	1,350
15. MISCELLANEOUS	3,013	35	169	3,217	1,743	774	0	5,734
16. INTERNAL COST ALLOCATIONS	-278	47	0	-231	529	-298	0	0
TOTAL	95,201	520	13,515	109,236	25,879	10,349	2,346	147,810

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	33,155	5,370	38,525	0	0	0	0	0	0	38,525
(B) OTHER INSTRUCTION AND RESEARCH	3,525	187	3,712	0	0	0	0	0	0	3,712
(C) OTHER SALARIES AND WAGES	6,981	1,909	8,890	3,985	1,733	1,862	3,250	5,478	1,071	26,269
TOTAL SALARIES AND WAGES	43,661	7,466	51,127	3,985	1,733	1,862	3,250	5,478	1,071	68,506
2. EMPLOYEE BENEFITS	4,270	988	5,258	405	174	197	332	720	280	7,366
TOTAL SALARIES AND BENEFITS	47,931	8,454	56,385	4,390	1,907	2,059	3,582	6,198	1,351	75,872
3. LIBRARY ACQUISITIONS	0	0	0	2,678	0	0	0	0	0	2,678
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,054	461	1,515	272	849	13	51	54	15	2,729
(B) RENTAL	26	3	29	139	598	3	85	0	15	869
(C) MAINTENANCE	1	0	1	0	314	0	0	0	0	315
5. OPERATIONAL SUPPLIES AND EXPENSES	2,082	376	2,458	154	239	413	335	940	815	5,354
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,267	0	3,267
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	824	0	824
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	526	0	526
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	32	0	32
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,200	113	1,313	10	616	193	122	130	629	3,013
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-278	0	0	-278
TOTAL	52,294	9,407	61,701	7,603	4,523	2,681	3,897	11,971	2,825	95,201

CENTRAL COMPUTING COSTS: ACADEMIC 3,377
NON-ACADEMIC 1,146
TOTAL 4,523

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	713	4,893	0	225	5,831	253	40	0	293
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	90	484	5,190	34	753	6,551	39	60	0	99
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-90	229	-297	-34	-528	-720	214	-20	0	194
5. BALANCE - BEGINNING OF YEAR	321	484	5,190	337	898	7,230	431	60	0	491
6. BALANCE - END OF YEAR	231	713	4,893	303	370	6,510	645	40	0	685

RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	62,784	0	699	4,255	0	67,738	995	2,572	4,957	76,262	15
2. TOTAL EXPENSE (FROM TABLE 3)	63,455	0	695	4,255	0	68,409	991	2,630	4,890	76,920	0
3. NET REVENUE (EXPENSE)	-671	0	0	0	0	-671	4	-58	67	-658	15
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	681	-681	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	10	-681	0	0	0	-671	4	-58	67	-658	15
7. BALANCE - BEGINNING OF YEAR	-554	2,596	0	40	0	2,082	78	1,262	1,308	4,730	162
8. BALANCE - END OF YEAR	-544	1,915	0	40	0	1,411	82	1,204	1,375	4,072	177

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	49,057	0	0	49,057	0	0	0	49,057	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	669	0	0	669	0	0	3,678	4,347	0
(IV) OTHER	0	0	0	0	394	0	0	394	0
TOTAL ONTARIO GRANTS	49,726	0	0	49,726	394	0	3,678	53,798	0
(B) FEDERAL	0	0	0	0	152	0	0	152	0
(C) MUNICIPAL	0	0	0	0	5	0	0	5	0
(D) OTHER	0	0	0	0	33	0	0	33	0
2. FEES (A) TUITION CREDIT	11,447	0	0	11,447	0	0	0	11,447	0
(B) TUITION NON-CREDIT	0	1,154	0	1,154	0	0	0	1,154	0
(C) MISCELLANEOUS	910	0	0	910	0	0	0	910	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	411	2,411	0	2,822	15
5. SALES OF SERVICE AND PRODUCTS	0	0	5,059	5,059	0	0	0	5,059	0
6. INVESTMENT INCOME	440	0	0	440	0	143	36	619	18
7. MISCELLANEOUS	232	0	0	232	0	0	13	245	0
8. INTERFUND TRANSFERS	29	-455	-804	-1,230	0	18	1,230	18	-18
TOTAL	62,784	699	4,255	67,738	995	2,572	4,957	76,262	15

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	30,276	379	0	30,655	47	0	0	30,702
(B) OTHER INSTRUCTION AND RESEARCH	215	158	0	373	87	0	0	460
(C) OTHER SALARIES AND WAGES	14,712	80	955	15,747	298	75	0	16,120
TOTAL SALARIES AND WAGES	45,203	617	955	46,775	432	75	0	47,282
2. EMPLOYEE BENEFITS	5,688	27	100	5,815	21	5	0	5,841
TOTAL SALARIES AND BENEFITS	50,891	644	1,055	52,590	453	80	0	53,123
3. LIBRARY ACQUISITIONS	467	0	0	467	0	0	0	467
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,875	3	28	1,906	60	1,403	2,933	6,302
(B) RENTAL	1,198	1	7	1,206	3	0	0	1,209
(C) MAINTENANCE	531	0	40	571	33	15	0	619
5. OPERATIONAL SUPPLIES AND EXPENSES	1,553	15	49	1,617	205	472	266	2,560
6. COST OF GOODS SOLD	0	0	2,708	2,708	0	0	0	2,708
7. UTILITIES	2,232	0	6	2,238	3	0	0	2,241
8. MUNICIPAL TAXES	455	0	0	455	0	0	0	455
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	709	0	0	709	0	394	1,650	2,753
10. EXTERNALLY CONTRACTED SERVICES	2,070	2	13	2,085	110	31	0	2,226
11. SCHOLARSHIPS, BURSARIES, ETC.	91	0	0	91	0	187	0	278
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	41	41
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,530	34	202	1,766	124	48	0	1,938
16. INTERNAL COST ALLOCATIONS	-147	0	147	0	0	0	0	0
TOTAL	63,455	699	4,255	68,409	991	2,630	4,890	76,920

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	30,276	0	30,276	0	0	0	0	0	0	30,276
(B) OTHER INSTRUCTION AND RESEARCH	215	0	215	0	0	0	0	0	0	215
(C) OTHER SALARIES AND WAGES	4,600	0	4,600	1,413	1,469	952	3,450	2,344	484	14,712
TOTAL SALARIES AND WAGES	35,091	0	35,091	1,413	1,469	952	3,450	2,344	484	45,203
2. EMPLOYEE BENEFITS	4,004	0	4,004	200	183	105	719	394	83	5,688
TOTAL SALARIES AND BENEFITS	39,095	0	39,095	1,613	1,652	1,057	4,169	2,738	567	50,891
3. LIBRARY ACQUISITIONS	0	0	0	467	0	0	0	0	0	467
4. EQUIPMENT & FURNITURE (A) PURCHASE	521	0	521	100	1,089	24	64	67	10	1,875
(B) RENTAL	31	0	31	18	1,085	0	1	1	62	1,198
(C) MAINTENANCE	296	0	296	18	153	3	12	18	31	531
5. OPERATIONAL SUPPLIES AND EXPENSES	531	0	531	-1	245	49	340	403	-14	1,553
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,232	0	2,232
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	455	0	455
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	709	0	709
10. EXTERNALLY CONTRACTED SERVICES	81	0	81	1	317	33	222	1,310	106	2,070
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	91	0	0	0	91
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	361	0	361	5	32	100	825	141	66	1,530
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-147	0	0	-147
TOTAL 215	40,916	0	40,916	2,221	4,573	1,357	5,486	8,074	828	63,455

CENTRAL COMPUTING COSTS: ACADEMIC 2,424
NON-ACADEMIC 2,149
TOTAL 4,573

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	292	0	2,195	0	624	3,111	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	314	0	2,826	0	652	3,792	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-22	0	-631	0	-28	-681	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	236	0	1,981	0	379	2,596	0	0	0	0
6. BALANCE - END OF YEAR	214	0	1,350	0	351	1,915	0	0	0	0

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	312,111	0	13,500	50,222	0	375,833	89,554	17,419	9,549	492,355	3,756
2. TOTAL EXPENSE (FROM TABLE 3)	314,427	0	12,707	56,665	0	383,799	84,409	11,686	8,956	488,850	0
3. NET REVENUE (EXPENSE)	-2,316	0	793	-6,443	0	-7,966	5,145	5,733	593	3,505	3,756
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	1,128	-1,128	0	104	-104	0	0	0	0	0	0
5. OTHER TRANSFERS	1,776	0	-793	-7	0	976	0	-113	-863	0	0
6. INCREASE (DECREASE) FOR THE YEAR	588	-1,128	0	-6,346	-104	-6,990	5,145	5,620	-270	3,505	3,756
7. BALANCE - BEGINNING OF YEAR	-1,624	12,931	0	-3,160	2,113	10,260	25,609	33,396	12,466	81,731	103,632
8. BALANCE - END OF YEAR	-1,036	11,803	0	-9,506	2,009	3,270	30,754	39,016	12,196	85,235	107,388

Note: In addition to the above revenue and expenses, $10,520 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

SOURCE	TYPE OF FUND: GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	244,159	0	0	244,159	0	0	0	244,159	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	4,407	960	0	5,367	0	0	4,003	9,370	0
(IV) OTHER	119	163	0	282	5,886	589	3,877	10,634	0
TOTAL ONTARIO GRANTS	248,685	1,123	0	249,808	5,886	589	7,880	264,163	0
(B) FEDERAL	0	258	130	388	58,118	1,750	0	60,256	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	2,600	0	0	2,600	0
2. FEES (A) TUITION CREDIT	48,267	0	0	48,267	0	0	0	48,267	0
(B) TUITION NON-CREDIT	0	9,655	0	9,655	0	0	0	9,655	0
(C) MISCELLANEOUS	4,307	1,956	7,269	13,532	0	0	0	13,532	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	341	100	441	23,816	5,861	173	30,291	2,888
5. SALES OF SERVICE AND PRODUCTS	0	0	42,396	42,396	0	0	0	42,396	0
6. INVESTMENT INCOME	5,389	97	292	5,778	2,241	12,104	1,262	21,385	0
7. MISCELLANEOUS	326	83	35	444	0	0	234	678	0
8. INTERFUND TRANSFERS	5,137	-13	0	5,124	-3,107	-2,885	0	-868	868
TOTAL	312,111	13,500	50,222	375,833	89,554	17,419	9,549	492,355	3,756

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	113,604	1,413	0	115,017	6,626	1,087	0	122,730
(B) OTHER INSTRUCTION AND RESEARCH	15,863	1,559	0	17,422	17,585	1,144	0	36,151
(C) OTHER SALARIES AND WAGES	92,197	6,682	17,117	115,996	22,396	2,005	0	140,397
TOTAL SALARIES AND WAGES	221,664	9,654	17,117	248,435	46,607	4,236	0	299,278
2. EMPLOYEE BENEFITS	32,050	1,202	2,060	35,312	3,465	221	0	38,998
TOTAL SALARIES AND BENEFITS	253,714	10,856	19,177	283,747	50,072	4,457	0	338,276
3. LIBRARY ACQUISITIONS	5,750	0	0	5,750	435	164	0	6,349
4. EQUIPMENT & FURNITURE (A) PURCHASE	8,291	109	680	9,080	10,933	727	1,841	22,581
(B) RENTAL	2,125	32	94	2,251	259	49	0	2,559
(C) MAINTENANCE	299	5	15	319	0	[illegible]	0	319
5. OPERATIONAL SUPPLIES AND EXPENSES	15,434	1,551	2,694	19,679	17,616	1,482	0	38,777
6. COST OF GOODS SOLD	0	0	20,747	20,747	0	0	0	20,747
7. UTILITIES	12,975	55	1,049	14,079	54	0	0	14,133
8. MUNICIPAL TAXES	1,688	0	8	1,696	0	0	0	1,696
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	3,112	0	758	3,870	197	34	3,734	7,835
10. EXTERNALLY CONTRACTED SERVICES	2,913	0	4,510	7,423	0	0	0	7,423
11. SCHOLARSHIPS, BURSARIES, ETC.	4,410	0	0	4,410	10	3,415	0	7,835
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	820	820	0	0	0	820
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,381	3,381
15. MISCELLANEOUS	3,716	99	6,113	9,928	4,833	1,358	0	16,119
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	314,427	12,707	56,665	383,799	84,409	11,686	8,956	488,850

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 198
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	94,594	19,010	113,604	0	0	0	0	0	0	113,604
(B) OTHER INSTRUCTION AND RESEARCH	14,952	911	15,863	0	0	0	0	0	0	15,863
(C) OTHER SALARIES AND WAGES	28,412	9,340	37,752	14,660	4,802	4,103	13,072	16,267	1,541	92,197
TOTAL SALARIES AND WAGES	137,958	29,261	167,219	14,660	4,802	4,103	13,072	16,267	1,541	221,664
2. EMPLOYEE BENEFITS	19,280	5,234	24,514	2,084	538	463	1,788	2,542	121	32,050
TOTAL SALARIES AND BENEFITS	157,238	34,495	191,733	16,744	5,340	4,566	14,860	18,809	1,662	253,714
3. LIBRARY ACQUISITIONS	0	0	0	5,750	0	0	0	0	0	5,750
4. EQUIPMENT & FURNITURE (A) PURCHASE	4,359	707	5,066	226	1,235	132	437	308	887	8,291
(B) RENTAL	272	189	461	0	1,469	29	89	75	2	2,125
(C) MAINTENANCE	22	19	41	0	147	3	9	95	4	299
5. OPERATIONAL SUPPLIES AND EXPENSES	10,316	702	11,018	940	1,157	994	622	703	0	15,434
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	12,975	0	12,975
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,688	0	1,688
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	3,112	0	3,112
10. EXTERNALLY CONTRACTED SERVICES	35	176	211	52	0	287	0	2,363	0	2,913
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,410	0	0	0	4,410
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	717	130	847	36	106	164	623	913	1,027	3,716
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	172,959	36,418	209,377	23,748	9,454	10,585	16,640	41,041	3,582	314,427

CENTRAL COMPUTING COSTS: ACADEMIC 8,080
NON-ACADEMIC 1,374
TOTAL 9,454

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,566	4,127	6,050	0	0	11,743	647	0	0	647
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	767	3,146	3,958	0	5,000	12,871	751	0	0	751
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	799	981	2,092	0	-5,000	-1,128	-104	0	0	-104
5. BALANCE - BEGINNING OF YEAR	661	3,146	4,124	0	5,000	12,931	2,113	0	0	2,113
6. BALANCE - END OF YEAR	1,460	4,127	6,216	0	0	11,803	2,009	0	0	2,009

*Special Appropriation - Dedicated Fund.

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	17,044	0	15	5,723	0	22,782	1,289	1,189	712	25,972	85
2. TOTAL EXPENSE (FROM TABLE 3)	16,628	0	15	5,683	0	22,326	1,094	1,046	712	25,178	0
3. NET REVENUE (EXPENSE)	416	0	0	40	0	456	195	143	0	794	85
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-165	165	0	11	-11	0	0	0	0	0	0
5. OTHER TRANSFERS	50	0	0	-50	0	0	-12	12	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	301	165	0	1	-11	456	183	155	0	794	85
7. BALANCE - BEGINNING OF YEAR	-1,207	193	0	0	232	-782	283	998	56	555	1,267
8. BALANCE - END OF YEAR	-906	358	0	1	221	-326	466	1,153	56	1,349	1,352

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE	TYPE OF FUND: GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	10,785	0	0	10,785	0	0	0	10,785	0
(II) EXTRA FORMULA	1,500	0	0	1,500	0	0	0	1,500	0
(III) MCU GRANTS	253	0	0	253	0	1	525	779	0
(IV) OTHER	0	0	10	10	462	0	0	472	0
TOTAL ONTARIO GRANTS	12,538	0	10	12,548	462	1	525	13,536	0
(B) FEDERAL	0	0	27	27	781	9	0	817	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	52	0	52	0
2. FEES (A) TUITION CREDIT	3,956	0	0	3,956	0	0	0	3,956	0
(B) TUITION NON-CREDIT	0	21	0	21	0	0	0	21	0
(C) MISCELLANEOUS	273	0	3,234	3,507	0	0	0	3,507	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	46	880	0	926	101
5. SALES OF SERVICE AND PRODUCTS	0	0	2,451	2,451	0	0	0	2,451	0
6. INVESTMENT INCOME	108	0	1	109	0	80	0	189	86
7. MISCELLANEOUS	163	0	0	163	0	65	187	415	0
8. INTERFUND TRANSFERS	6	-6	0	0	0	102	0	102	-102
TOTAL	17,044	15	5,723	22,782	1,289	1,189	712	25,972	85

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	7,334	0	0	7,334	0	23	0	7,357
(B) OTHER INSTRUCTION AND RESEARCH	940	0	0	940	419	9	0	1,368
(C) OTHER SALARIES AND WAGES	4,118	12	1,405	5,535	210	265	0	6,010
TOTAL SALARIES AND WAGES	12,392	12	1,405	13,809	629	297	0	14,735
2. EMPLOYEE BENEFITS	1,192	1	134	1,327	46	20	0	1,393
TOTAL SALARIES AND BENEFITS	13,584	13	1,539	15,136	675	317	0	16,128
3. LIBRARY ACQUISITIONS	350	0	0	350	0	128	0	478
4. EQUIPMENT & FURNITURE (A) PURCHASE	286	0	82	368	82	64	0	514
(B) RENTAL	38	0	0	38	0	0	0	38
(C) MAINTENANCE	30	0	2	32	0	0	0	32
5. OPERATIONAL SUPPLIES AND EXPENSES	803	0	494	1,297	157	232	0	1,686
6. COST OF GOODS SOLD	0	0	917	917	0	0	0	917
7. UTILITIES	542	0	475	1,017	0	0	0	1,017
8. MUNICIPAL TAXES	122	0	0	122	0	0	0	122
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	222	222	0	0	712	934
10. EXTERNALLY CONTRACTED SERVICES	278	0	1,383	1,661	0	0	0	1,661
11. SCHOLARSHIPS, BURSARIES, ETC.	189	0	0	189	0	111	0	300
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	426	426	0	0	0	426
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	484	2	143	629	142	154	0	925
16. INTERNAL COST ALLOCATIONS	-78	0	0	-78	38	40	0	0
TOTAL	16,628	15	5,683	22,326	1,094	1,046	712	25,178

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	7,334	0	7,334	0	0	0	0	0	0	7,334
(B) OTHER INSTRUCTION AND RESEARCH	940	0	940	0	0	0	0	0	0	940
(C) OTHER SALARIES AND WAGES	716	0	716	697	122	494	1,028	884	177	4,118
TOTAL SALARIES AND WAGES	8,990	0	8,990	697	122	494	1,028	884	177	12,392
2. EMPLOYEE BENEFITS	858	0	858	69	12	48	103	85	17	1,192
TOTAL SALARIES AND BENEFITS	9,848	0	9,848	766	134	542	1,131	969	194	13,584
3. LIBRARY ACQUISITIONS	0	0	0	350	0	0	0	0	0	350
4. EQUIPMENT & FURNITURE (A) PURCHASE	68	0	68	3	135	4	33	42	1	286
(B) RENTAL	0	0	0	0	38	0	0	0	0	38
(C) MAINTENANCE	10	0	10	1	3	2	7	5	2	30
5. OPERATIONAL SUPPLIES AND EXPENSES	264	0	264	47	22	38	114	150	168	803
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	542	0	542
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	122	0	122
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	258	0	0	20	0	278
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	189	0	0	0	189
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	143	0	143	4	3	25	104	71	134	484
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-8	0	-70	0	0	-78
TOTAL	10,333	0	10,333	1,171	585	800	1,319	1,921	498	16,628

CENTRAL COMPUTING COSTS: ACADEMIC 302
NON-ACADEMIC 283
TOTAL 585

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	145	72	0	9	10	236	64	0	0	64
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	31	40	0	0	0	71	75	0	0	75
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	114	32	0	9	10	165	-11	0	0	-11
5. BALANCE - BEGINNING OF YEAR	133	40	0	0	20	193	232	0	0	232
6. BALANCE - END OF YEAR	247	72	0	9	30	358	221	0	0	221

WATERLOO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	108,849	0	0	19,288	0	128,137	25,437	1,611	5,162	160,347	471
2. TOTAL EXPENSE (FROM TABLE 3)	108,380	0	0	19,100	0	127,480	23,549	1,693	5,477	158,199	0
3. NET REVENUE (EXPENSE)	469	0	0	188	0	657	1,888	-82	-315	2,148	471
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-1,185	1,185	0	-200	200	0	0	0	0	0	0
5. OTHER TRANSFERS	-40	0	0	3	0	-37	0	0	37	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-756	1,185	0	-9	200	620	1,888	-82	-278	2,148	471
7. BALANCE - BEGINNING OF YEAR	1,914	3,246	0	676	634	6,470	5,440	2,979	510	15,399	1,977
8. BALANCE - END OF YEAR	1,158	4,431	0	667	834	7,090	7,328	2,897	232	17,547	2,448

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	83,450	0	0	83,450	0	0	0	83,450	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	2,330	0	0	2,330	0	0	33	2,363	0
(IV) OTHER	0	0	0	0	1,591	0	0	1,591	0
TOTAL ONTARIO GRANTS	85,780	0	0	85,780	1,591	0	33	87,404	0
(B) FEDERAL	0	0	0	0	18,863	12	0	18,875	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	351	0	0	351	0
2. FEES (A) TUITION CREDIT	19,351	0	0	19,351	0	0	0	19,351	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	724	0	8,039	8,763	0	0	0	8,763	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	8	0	0	8	3,822	7,365	19	11,214	12
5. SALES OF SERVICE AND PRODUCTS	0	0	11,236	11,236	0	0	0	11,236	0
6. INVESTMENT INCOME	1,789	0	0	1,789	211	504	196	2,700	3
7. MISCELLANEOUS	734	0	0	734	127	48	0	909	0
8. INTERFUND TRANSFERS	463	0	13	476	472	-6,318	4,914	-456	456
TOTAL	108,849	0	19,288	128,137	25,437	1,611	5,162	160,347	471

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	38,531	0	0	38,531	2,596	61	0	41,188
(B) OTHER INSTRUCTION AND RESEARCH	5,118	0	0	5,118	4,044	280	0	9,442
(C) OTHER SALARIES AND WAGES	34,343	0	5,635	39,978	5,587	0	0	45,565
TOTAL SALARIES AND WAGES	77,992	0	5,635	83,627	12,227	341	0	96,195
2. EMPLOYEE BENEFITS	8,200	0	618	8,818	588	30	0	9,436
TOTAL SALARIES AND BENEFITS	86,192	0	6,253	92,445	12,815	371	0	105,631
3. LIBRARY ACQUISITIONS	2,373	0	0	2,373	0	0	29	2,402
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,752	0	295	4,047	4,090	23	4,095	12,255
(B) RENTAL	762	0	64	826	228	4	0	1,058
(C) MAINTENANCE	722	0	46	768	258	0	0	1,026
5. OPERATIONAL SUPPLIES AND EXPENSES	5,113	0	2,261	7,374	3,316	256	0	10,946
6. COST OF GOODS SOLD	0	0	6,835	6,835	0	0	0	6,835
7. UTILITIES	3,438	0	1,443	4,881	0	0	0	4,881
8. MUNICIPAL TAXES	818	0	325	1,143	0	0	0	1,143
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,718	0	237	1,955	0	0	0	1,955
10. EXTERNALLY CONTRACTED SERVICES	370	0	0	370	0	0	0	370
11. SCHOLARSHIPS, BURSARIES, ETC.	893	0	0	893	170	993	0	2,056
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,182	1,182	0	0	0	1,182
13. LAND AND SITE SERVICES	0	0	30	30	0	0	274	304
14. BUILDINGS	0	0	0	0	0	0	944	944
15. MISCELLANEOUS	2,229	0	129	2,358	2,672	46	135	5,211
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	108,380	0	19,100	127,480	23,549	1,693	5,477	158,199

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	38,531	0	38,531	0	0	0	0	0	0	38,531
(B) OTHER INSTRUCTION AND RESEARCH	5,118	0	5,118	0	0	0	0	0	0	5,118
(C) OTHER SALARIES AND WAGES	11,099	0	11,099	3,677	3,308	3,082	5,698	7,222	257	34,343
TOTAL SALARIES AND WAGES	54,748	0	54,748	3,677	3,308	3,082	5,698	7,222	257	77,992
2. EMPLOYEE BENEFITS	5,454	0	5,454	466	338	388	651	839	64	8,200
TOTAL SALARIES AND BENEFITS	60,202	0	60,202	4,143	3,646	3,470	6,349	8,061	321	96,192
3. LIBRARY ACQUISITIONS	0	0	0	2,373	0	0	0	0	0	2,373
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,805	0	2,805	82	455	47	107	80	176	3,752
(B) RENTAL	16	0	16	2	721	12	0	11	0	762
(C) MAINTENANCE	366	0	366	73	240	7	12	24	0	722
5. OPERATIONAL SUPPLIES AND EXPENSES	2,668	0	2,668	167	317	531	692	664	74	5,113
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,438	0	3,438
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	818	0	818
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,718	0	1,718
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	370	0	370
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	893	0	0	0	893
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	924	0	924	11	23	335	308	323	305	2,229
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	66,981	0	66,981	6,851	5,402	5,295	7,468	15,507	876	108,380

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CENTRAL COMPUTING COSTS: ACADEMIC 3,634
NON-ACADEMIC 1,768
TOTAL 5,402

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	974	321	1,530	0	7	2,832	295	0	441	736
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	303	156	1,186	0	2	1,647	95	0	441	536
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	671	165	344	0	5	1,185	200	0	0	200
5. BALANCE - BEGINNING OF YEAR	394	171	1,186	0	1,495	3,246	193	0	441	634
6. BALANCE - END OF YEAR	1,065	336	1,530	0	1,500	4,431	393	0	441	834

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			AUXILIARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	139,885	0	6,048	22,384	0	168,317	35,742	5,372	3,891	213,322	506
2. TOTAL EXPENSE (FROM TABLE 3)	139,358	0	5,758	21,487	0	166,603	34,256	5,394	3,260	209,513	0
3. NET REVENUE (EXPENSE)	527	0	290	897	0	1,714	1,486	-22	631	3,809	506
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-1,020	1,020	0	-310	310	0	0	0	0	0	0
5. OTHER TRANSFERS	0	-440	0	0	0	-440	0	0	440	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-493	580	290	587	310	1,274	1,486	-22	1,071	3,809	506
7. BALANCE - BEGINNING OF YEAR	1,552	4,603	941	944	2,958	10,998	6,681	21,756	5,979	45,414	7,660
8. BALANCE - END OF YEAR	1,059	5,183	1,231	1,531	3,268	12,272	8,167	21,734	7,050	49,223	8,166

Note: In addition to the above revenue and expenses, $3,265 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided the servi...

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	108,784	0	0	108,784	0	0	0	108,784	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	2,043	49	0	2,092	0	0	902	2,994	0
(IV) OTHER	438	1,044	0	1,482	1,402	0	240	3,124	0
TOTAL ONTARIO GRANTS	111,265	1,093	0	112,358	1,402	0	1,142	114,902	0
(B) FEDERAL	0	1,575	0	1,575	19,241	2	450	21,268	0
(C) MUNICIPAL	119	0	0	119	0	0	0	119	0
(D) OTHER	0	0	0	0	2,587	0	0	2,587	0
2. FEES (A) TUITION CREDIT	24,624	0	0	24,624	0	0	0	24,624	0
(B) TUITION NON-CREDIT	0	2,620	0	2,620	0	0	0	2,620	0
(C) MISCELLANEOUS	2,107	0	1,504	3,611	0	0	0	3,611	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	574	0	574	8,459	7,724	181	16,938	90
5. SALES OF SERVICE AND PRODUCTS	0	0	20,458	20,458	0	0	0	20,458	0
6. INVESTMENT INCOME	2,197	150	234	2,581	0	2,211	495	5,287	-24
7. MISCELLANEOUS	838	0	188	1,026	216	3	103	1,348	0
8. INTERFUND TRANSFERS	-1,265	36	0	-1,229	3,837	-4,568	1,520	-440	440
TOTAL	139,885	6,048	22,384	168,317	35,742	5,372	3,891	213,322	506

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	52,507	946	0	53,453	1,952	5	0	55,410
(B) OTHER INSTRUCTION AND RESEARCH	3,140	312	0	3,452	9,760	8	0	13,220
(C) OTHER SALARIES AND WAGES	40,451	1,751	7,449	49,651	7,808	268	0	57,727
TOTAL SALARIES AND WAGES	96,098	3,009	7,449	106,556	19,520	281	0	126,357
2. EMPLOYEE BENEFITS	13,788	204	659	14,651	1,704	34	0	16,389
TOTAL SALARIES AND BENEFITS	109,886	3,213	8,108	121,207	21,224	315	0	142,746
3. LIBRARY ACQUISITIONS	3,477	17	0	3,494	0	21	0	3,515
4. EQUIPMENT & FURNITURE (A) PURCHASE	7,451	173	580	8,204	3,211	102	198	11,715
(B) RENTAL	522	7	97	626	32	0	0	658
(C) MAINTENANCE	755	12	170	937	114	4	0	1,055
5. OPERATIONAL SUPPLIES AND EXPENSES	4,596	842	1,018	6,456	6,604	262	0	13,322
6. COST OF GOODS SOLD	0	0	8,430	8,430	0	0	0	8,430
7. UTILITIES	4,425	0	1,585	6,010	0	0	0	6,010
8. MUNICIPAL TAXES	879	0	190	1,069	0	0	0	1,069
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,185	4	57	1,246	0	1	1,664	2,911
10. EXTERNALLY CONTRACTED SERVICES	314	2	12	328	0	4	0	332
11. SCHOLARSHIPS, BURSARIES, ETC.	2,449	0	0	2,449	0	1,969	0	4,418
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	794	797	0	0	0	797
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,398	1,398
15. MISCELLANEOUS	4,910	1,198	127	6,235	2,239	2,663	0	11,137
16. INTERNAL COST ALLOCATIONS	-1,494	290	319	-885	832	53	0	0
TOTAL	139,358	5,758	21,487	166,603	34,256	5,394	3,260	209,513

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	46,022	6,485	52,507	0	0	0	0	0	0	52,507
(B) OTHER INSTRUCTION AND RESEARCH	3,034	106	3,140	0	0	0	0	0	0	3,140
(C) OTHER SALARIES AND WAGES	11,974	5,703	17,677	5,562	3,105	1,755	5,186	6,546	620	40,451
TOTAL SALARIES AND WAGES	61,030	12,294	73,324	5,562	3,105	1,755	5,186	6,546	620	96,098
2. EMPLOYEE BENEFITS	8,390	2,118	10,508	791	527	193	742	940	87	13,788
TOTAL SALARIES AND BENEFITS	69,420	14,412	83,832	6,353	3,632	1,948	5,928	7,486	707	109,886
3. LIBRARY ACQUISITIONS	0	0	0	3,477	0	0	0	0	0	3,477
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,213	388	3,601	108	3,215	221	97	167	42	7,451
(B) RENTAL	284	5	289	17	139	2	60	6	9	522
(C) MAINTENANCE	256	2	258	0	269	16	17	194	1	755
5. OPERATIONAL SUPPLIES AND EXPENSES	2,083	356	2,439	128	177	349	564	785	154	4,596
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,425	0	4,425
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	879	0	879
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,185	0	1,185
10. EXTERNALLY CONTRACTED SERVICES	271	0	271	0	0	0	0	43	0	314
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,449	0	0	0	2,449
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	3	0	0	0	0	0	0	3
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,109	216	2,325	25	87	291	133	366	1,683	4,910
16. INTERNAL COST ALLOCATIONS	1	0	1	0	-434	39	-1,100	0	0	-1,494
TOTAL	77,640	15,379	93,019	10,108	7,085	5,315	5,699	15,516	2,596	139,358

CENTRAL COMPUTING COSTS: ACADEMIC 3,479
NON-ACADEMIC 3,606
TOTAL 7,085

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,222	0	1,372	331	53	2,978	800	0	0	800
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,743	0	0	215	0	1,958	490	0	0	490
3. OTHER	0	0	0	0	-440	-440	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	-521	0	1,372	116	-387	580	310	0	0	310
5. BALANCE - BEGINNING OF YEAR	1,706	0	2,102	200	595	4,603	2,958	0	0	2,958
6. BALANCE - END OF YEAR	1,185	0	3,474	316	208	5,183	3,268	0	0	3,268

*Capital

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	29,682	0	0	5,174	0	34,856	395	-534	3,378	38,095	39
2. TOTAL EXPENSE (FROM TABLE 3)	28,485	0	0	5,128	0	33,613	351	527	4,389	38,880	0
3. NET REVENUE (EXPENSE)	1,197	0	0	46	0	1,243	44	-1,061	-1,011	-785	39
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-140	140	0	-46	46	0	0	0	0	0	0
5. OTHER TRANSFERS	-1,108	0	0	0	0	-1,108	0	163	945	0	0
6. INCREASE (DECREASE) FOR THE YEAR	-51	140	0	0	46	135	44	-898	-66	-785	39
7. BALANCE - BEGINNING OF YEAR	289	7,516	0	0	58	7,863	77	1,135	377	9,452	370
8. BALANCE - END OF YEAR	238	7,656	0	0	104	7,998	121	237	311	8,667	409

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

SOURCE	TYPE OF FUND: GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	21,554	0	0	21,554	0	0	0	21,554	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	577	0	0	577	0	0	0	577	0
(IV) OTHER	0	0	0	0	16	48	0	64	0
TOTAL ONTARIO GRANTS	22,131	0	0	22,131	16	48	0	22,195	0
(B) FEDERAL	0	0	0	0	356	47	0	403	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	6,845	0	0	6,845	0	0	0	6,845	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	299	0	1,894	2,193	0	0	0	2,193	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	4	1,974	0	1,978	0
5. SALES OF SERVICE AND PRODUCTS	0	0	3,207	3,207	0	0	0	3,207	0
6. INVESTMENT INCOME	950	0	3	953	0	211	0	1,164	15
7. MISCELLANEOUS	23	0	40	63	0	71	0	134	0
8. INTERFUND TRANSFERS	-566	0	30	-536	19	-2,885	3,378	-24	24
TOTAL	29,682	0	5,174	34,856	395	-534	3,378	38,095	39

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	9,818	0	0	9,818	0	0	0	9,818
(B) OTHER INSTRUCTION AND RESEARCH	1,893	0	0	1,893	48	0	0	1,941
(C) OTHER SALARIES AND WAGES	7,417	0	1,467	8,884	100	275	0	9,259
TOTAL SALARIES AND WAGES	19,128	0	1,467	20,595	148	275	0	21,018
2. EMPLOYEE BENEFITS	2,583	0	176	2,759	5	23	0	2,787
TOTAL SALARIES AND BENEFITS	21,711	0	1,643	23,354	153	298	0	23,805
3. LIBRARY ACQUISITIONS	1,011	0	0	1,011	0	0	0	1,011
4. EQUIPMENT & FURNITURE (A) PURCHASE	863	0	17	880	19	5	2,542	3,446
(B) RENTAL	113	0	4	117	0	0	0	117
(C) MAINTENANCE	75	0	3	78	0	0	0	78
5. OPERATIONAL SUPPLIES AND EXPENSES	2,430	0	317	2,747	104	101	0	2,952
6. COST OF GOODS SOLD	0	0	2,546	2,546	0	0	0	2,546
7. UTILITIES	578	0	176	754	0	0	0	754
8. MUNICIPAL TAXES	238	0	0	238	0	0	0	238
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	158	0	29	187	0	0	0	187
10. EXTERNALLY CONTRACTED SERVICES	74	0	0	74	0	0	0	74
11. SCHOLARSHIPS, BURSARIES, ETC.	240	0	0	240	0	82	0	322
12. PRINCIPAL AND INTEREST REPAYMENTS	34	0	251	285	0	0	0	285
13. LAND AND SITE SERVICES	0	0	0	0	0	0	66	66
14. BUILDINGS	0	0	0	0	0	0	1,781	1,781
15. MISCELLANEOUS	1,035	0	67	1,102	75	41	0	1,218
16. INTERNAL COST ALLOCATIONS	-75	0	75	0	0	0	0	0
TOTAL	28,485	0	5,128	33,613	351	527	4,389	38,880

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	9,818	0	9,818	0	0	0	0	0	0	9,818
(B) OTHER INSTRUCTION AND RESEARCH	1,893	0	1,893	0	0	0	0	0	0	1,893
(C) OTHER SALARIES AND WAGES	2,269	0	2,269	1,068	265	826	1,412	1,282	295	7,417
TOTAL SALARIES AND WAGES	13,980	0	13,980	1,068	265	826	1,412	1,282	295	19,128
2. EMPLOYEE BENEFITS	1,768	0	1,768	156	32	107	219	254	47	2,583
TOTAL SALARIES AND BENEFITS	15,748	0	15,748	1,224	297	933	1,631	1,536	342	21,711
3. LIBRARY ACQUISITIONS	0	0	0	1,011	0	0	0	0	0	1,011
4. EQUIPMENT & FURNITURE (A) PURCHASE	358	0	358	28	328	4	124	6	15	863
(B) RENTAL	12	0	12	0	93	0	8	0	0	113
(C) MAINTENANCE	32	0	32	0	24	0	13	1	5	75
5. OPERATIONAL SUPPLIES AND EXPENSES	963	0	963	114	301	235	262	350	205	2,430
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	578	0	578
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	238	0	238
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	158	0	158
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	74	0	74
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	240	0	0	0	240
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	34	0	0	34
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	629	0	629	3	16	28	174	31	154	1,035
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-44	-31	0	0	-75
TOTAL	17,742	0	17,742	2,380	1,059	1,396	2,215	2,972	721	28,485

270

CENTRAL COMPUTING COSTS: ACADEMIC 847
NON-ACADEMIC 212
TOTAL 1,059

271

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	1,085	1,085	0	0	46	46
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	-945	-945	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	0	0	140	140	0	0	46	46
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	7,516	7,516	0	0	58	58
6. BALANCE - END OF YEAR	0	0	0	0	7,656	7,656	0	0	104	104

*Program Development $7,656; Computer Replacement $0 at end of year, $945 at beginning of year.

**Capital Repairs and Contingency $63; WLU Press $23; Food Services Equipment $15; Residence Improvements $3.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	63,785	0	0	7,225	0	71,010	5,730	171	1,663	78,574	104
2. TOTAL EXPENSE (FROM TABLE 3)	61,219	0	0	7,238	0	68,457	5,161	139	1,543	75,300	0
3. NET REVENUE (EXPENSE)	2,566	0	0	-13	0	2,553	569	32	120	3,274	104
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-1,876	1,876	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	-601	0	0	13	0	-588	0	0	0	-588	588
6. INCREASE (DECREASE) FOR THE YEAR	89	1,876	0	0	0	1,965	569	32	120	2,686	692
7. BALANCE - BEGINNING OF YEAR	273	6,196	0	0	0	6,469	3,005	77	-1,127	8,424	1,294
8. BALANCE - END OF YEAR	362	8,072	0	0	0	8,434	3,574	109	-1,007	11,110	1,986

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	44,466	0	0	44,466	0	0	0	44,466	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1,019	0	0	1,019	4	0	114	1,137	0
(IV) OTHER	135	0	0	135	608	0	1,109	1,852	0
TOTAL ONTARIO GRANTS	45,620	0	0	45,620	612	0	1,223	47,455	0
(B) FEDERAL	113	0	0	113	4,347	0	0	4,460	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	74	0	0	74	0
2. FEES (A) TUITION CREDIT	16,342	0	0	16,342	0	0	0	16,342	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	391	0	1,932	2,323	0	0	0	2,323	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	129	0	0	129	474	46	440	1,089	104
5. SALES OF SERVICE AND PRODUCTS	0	0	5,293	5,293	0	0	0	5,293	0
6. INVESTMENT INCOME	1,292	0	0	1,292	0	125	0	1,417	0
7. MISCELLANEOUS	121	0	0	121	0	0	0	121	0
8. INTERFUND TRANSFERS	-223	0	0	-223	223	0	0	0	0
TOTAL	63,785	0	7,225	71,010	5,730	171	1,663	78,574	104

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	24,132	0	0	24,132	0	0	0	24,132
(B) OTHER INSTRUCTION AND RESEARCH	2,441	0	0	2,441	2,367	0	0	4,808
(C) OTHER SALARIES AND WAGES	15,184	0	1,957	17,141	0	46	0	17,187
TOTAL SALARIES AND WAGES	41,757	0	1,957	43,714	2,367	46	0	46,127
2. EMPLOYEE BENEFITS	5,573	0	357	5,930	94	9	0	6,033
TOTAL SALARIES AND BENEFITS	47,330	0	2,314	49,644	2,461	55	0	52,160
3. LIBRARY ACQUISITIONS	1,482	0	0	1,482	0	0	0	1,482
4. EQUIPMENT & FURNITURE (A) PURCHASE	2,719	0	141	2,860	1,068	0	256	4,184
(B) RENTAL	1,078	0	38	1,116	0	0	0	1,116
(C) MAINTENANCE	449	0	51	500	0	0	0	500
5. OPERATIONAL SUPPLIES AND EXPENSES	2,057	0	608	2,665	1,632	43	0	4,340
6. COST OF GOODS SOLD	0	0	2,786	2,786	0	0	0	2,786
7. UTILITIES	2,340	0	486	2,826	0	0	0	2,826
8. MUNICIPAL TAXES	419	0	66	485	0	0	0	485
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,042	0	66	1,108	0	0	0	1,108
10. EXTERNALLY CONTRACTED SERVICES	229	0	45	274	0	0	0	274
11. SCHOLARSHIPS, BURSARIES, ETC.	714	0	0	714	0	41	0	755
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	446	446	0	0	0	446
13. LAND AND SITE SERVICES	0	0	0	0	0	0	96	96
14. BUILDINGS	0	0	49	49	0	0	1,109	1,158
15. MISCELLANEOUS	1,575	0	9	1,584	0	0	0	1,584
16. INTERNAL COST ALLOCATIONS	-215	0	133	-82	0	0	82	0
TOTAL	61,219	0	7,238	68,457	5,161	139	1,543	75,300

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	24,132	0	24,132	0	0	0	0	0	0	24,132
(B) OTHER INSTRUCTION AND RESEARCH	2,441	0	2,441	0	0	0	0	0	0	2,441
(C) OTHER SALARIES AND WAGES	4,098	0	4,098	2,071	1,117	980	2,471	4,203	244	15,184
TOTAL SALARIES AND WAGES	30,671	0	30,671	2,071	1,117	980	2,471	4,203	244	41,757
2. EMPLOYEE BENEFITS	3,777	0	3,777	304	167	131	384	776	34	5,573
TOTAL SALARIES AND BENEFITS	34,448	0	34,448	2,375	1,284	1,111	2,855	4,979	278	47,330
3. LIBRARY ACQUISITIONS	0	0	0	1,482	0	0	0	0	0	1,482
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,565	0	1,565	71	898	5	148	30	2	2,719
(B) RENTAL	88	0	88	27	782	0	171	10	0	1,078
(C) MAINTENANCE	128	0	128	22	246	1	47	5	0	449
5. OPERATIONAL SUPPLIES AND EXPENSES	1,077	0	1,077	84	108	83	228	321	56	2,057
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,340	0	2,340
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	419	0	419
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,042	0	1,042
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	229	0	229
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	714	0	0	0	714
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	634	0	634	1	0	164	0	115	661	1,575
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-215	0	0	-215
TOTAL	37,940	0	37,940	4,062	3,318	2,078	3,234	9,590	997	61,219

CENTRAL COMPUTING COSTS: ACADEMIC 2,572
NON-ACADEMIC 746
TOTAL 3,318

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	700	0	1,148	28	0	1,876	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	700	0	1,148	28	0	1,876	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	1,050	95	5,051	6,196	0	0	0	0
6. BALANCE - END OF YEAR	700	0	2,198	123	5,051	8,072	0	0	0	0

*Stabilization Fund $1,801; Capital Equipment $1,705; Financial Planning $1,500.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE I

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	129,794	0	1,821	15,732	0	147,347	9,408	1,853	1,238	159,846	815
2. TOTAL EXPENSE (FROM TABLE 3)	128,137	0	1,651	15,199	0	144,987	9,565	591	899	156,042	0
3. NET REVENUE (EXPENSE)	1,657	0	170	533	0	2,360	-157	1,262	339	3,804	815
4. VARIATION IN APPROPRIATIONS (FROM TABLE 5)	-450	450	0	0	0	0	0	0	0	0	0
5. OTHER TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
6. INCREASE (DECREASE) FOR THE YEAR	1,207	450	170	533	0	2,360	-157	1,262	339	3,804	815
7. BALANCE - BEGINNING OF YEAR	-3,639	0	69	251	0	-3,319	7,305	4,543	-2,571	5,958	1,476
8. BALANCE - END OF YEAR	-2,432	450	239	784	0	-959	7,148	5,805	-2,232	9,762	2,291

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO									
(I) FORMULA	88,308	0	0	88,308	0	0	0	88,308	0
(II) EXTRA FORMULA	217	0	0	217	0	0	0	217	0
(III) MCU GRANTS	1,903	31	0	1,934	66	0	1,150	3,150	0
(IV) OTHER	0	0	0	0	561	0	0	561	0
TOTAL ONTARIO GRANTS	90,428	31	0	90,459	627	0	1,150	92,236	0
(B) FEDERAL	118	0	0	118	7,602	0	0	7,720	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	102	0	0	102	0
2. FEES (A) TUITION CREDIT	34,497	0	0	34,497	0	0	0	34,497	0
(B) TUITION NON-CREDIT	0	1,607	0	1,607	0	0	0	1,607	0
(C) MISCELLANEOUS	1,874	172	6,605	8,651	0	0	0	8,651	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	191	11	0	202	952	2,690	0	3,844	24
5. SALES OF SERVICE AND PRODUCTS	0	0	9,127	9,127	0	0	0	9,127	0
6. INVESTMENT INCOME	1,044	0	0	1,044	0	445	0	1,489	171
7. MISCELLANEOUS	1,173	0	0	1,173	0	0	20	1,193	0
8. INTERFUND TRANSFERS	469	0	0	469	125	-1,282	68	-620	620
TOTAL	129,794	1,821	15,732	147,347	9,408	1,853	1,238	159,846	815

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	52,841	320	0	53,161	964	0	0	54,125
(B) OTHER INSTRUCTION AND RESEARCH	4,998	95	0	5,093	1,570	0	0	6,663
(C) OTHER SALARIES AND WAGES	35,645	490	2,911	39,046	2,487	83	0	41,616
TOTAL SALARIES AND WAGES	93,484	905	2,911	97,300	5,021	83	0	102,404
2. EMPLOYEE BENEFITS	10,416	71	340	10,827	288	6	0	11,121
TOTAL SALARIES AND BENEFITS	103,900	976	3,251	108,127	5,309	89	0	113,525
3. LIBRARY ACQUISITIONS	2,658	0	0	2,658	0	67	0	2,725
4. EQUIPMENT & FURNITURE (A) PURCHASE	3,389	2	146	3,537	1,326	27	0	4,890
(B) RENTAL	295	29	9	333	48	0	0	381
(C) MAINTENANCE	1,160	1	126	1,287	52	1	0	1,340
5. OPERATIONAL SUPPLIES AND EXPENSES	4,069	28	2,007	6,356	1,619	153	0	8,128
6. COST OF GOODS SOLD	0	0	4,921	4,921	0	0	0	4,921
7. UTILITIES	4,655	9	2,338	7,002	10	0	0	7,012
8. MUNICIPAL TAXES	751	0	0	751	0	0	0	751
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1,225	0	8	1,233	0	0	896	2,129
10. EXTERNALLY CONTRACTED SERVICES	2,098	0	563	2,661	0	0	0	2,661
11. SCHOLARSHIPS, BURSARIES, ETC.	939	0	0	939	25	254	0	1,218
12. PRINCIPAL AND INTEREST REPAYMENTS	58	0	1,748	1,806	0	0	0	1,806
13. LAND AND SITE SERVICES	59	0	0	59	0	0	3	62
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,881	354	82	3,317	1,176	0	0	4,493
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	128,137	1,651	15,199	144,987	9,565	591	899	156,042

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	52,841	0	52,841	0	0	0	0	0	0	52,841
(B) OTHER INSTRUCTION AND RESEARCH	4,998	0	4,998	0	0	0	0	0	0	4,998
(C) OTHER SALARIES AND WAGES	13,188	0	13,188	4,437	1,564	1,355	5,525	8,099	1,477	35,645
TOTAL SALARIES AND WAGES	71,027	0	71,027	4,437	1,564	1,355	5,525	8,099	1,477	93,484
2. EMPLOYEE BENEFITS	7,613	0	7,613	559	188	201	675	883	297	10,416
TOTAL SALARIES AND BENEFITS	78,640	0	78,640	4,996	1,752	1,556	6,200	8,982	1,774	103,900
3. LIBRARY ACQUISITIONS	0	0	0	2,658	0	0	0	0	0	2,658
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,479	0	1,479	266	995	68	212	331	38	3,389
(B) RENTAL	88	0	88	7	82	27	73	18	0	295
(C) MAINTENANCE	302	0	302	188	463	24	37	127	19	1,160
5. OPERATIONAL SUPPLIES AND EXPENSES	1,752	0	1,752	151	157	181	726	643	459	4,069
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,655	0	4,655
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	751	0	751
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1,225	0	1,225
10. EXTERNALLY CONTRACTED SERVICES	7	0	7	175	1,298	2	0	616	0	2,098
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	939	0	0	0	939
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	58	58
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	59	0	59
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,404	0	1,404	31	26	102	475	234	609	2,881
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	83,672	0	83,672	8,472	4,773	2,899	7,723	17,641	2,957	128,137

CENTRAL COMPUTING COSTS: ACADEMIC 2,242
NON-ACADEMIC 2,531
TOTAL 4,773

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (3)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	450	0	0	450	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. VARIATION IN APPROPRIATIONS FOR THE YEAR	0	0	450	0	0	450	0	0	0	0
5. BALANCE - BEGINNING OF YEAR	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR	0	0	450	0	0	450	0	0	0	0